

***United States Court of Appeals
for the Second Circuit***

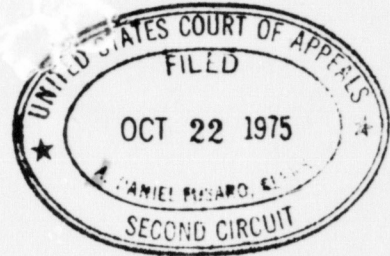


MEMORANDUM

75-6092

UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

Docket No. 74-C-1313



WILLIAM L. EVERS, Executor of the Estate of
WILLIAM DANA MILLER,

Plaintiff-Appellant,

v.

CASPAR WEINEERGER, Secretary of Health,
Education and Welfare,

Defendant-Appellee.

B
P/S

On Appeal from the United States District
Court for the Eastern District of New York

OPINION OF THE DISTRICT COURT AND PORTION OF
THE ADMINISTRATIVE RECORD
(VOL. 2)

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CONSTANCE VECELLIO,
Assistant United States Attorney,
Of Counsel

7



APPLICATION FOR RETIREMENT INSURANCE BENEFITS*

*Provided by Section 202(a) of the Social Security Act, as amended

If you are awarded monthly benefits based on this application, you will be automatically entitled at age 65 to hospital insurance protection. (However, hospital benefits are not payable for hospital services furnished before July 1, 1966.) In addition, this application form may be used for enrollment in the Supplementary Medical Insurance Benefits plan.

(Do not write in this space)

Seed Miller
3/31/66

NOTICE.—Whoever makes or causes to be made any false statement or representation of a material fact in an application or for use in determining a right to payment under the Social Security Act is subject to not more than a \$1,000 fine or 1 year of imprisonment, or both.

I hereby apply for entitlement to all insurance benefits which may be payable to me under Titles II and XVIII of the Social Security Act, as amended.

1. Enter your full name <i>William Dana Miller</i>	<input checked="" type="checkbox"/> Male <input type="checkbox"/> Female	Enter your Social Security Number <i>091 19 1320</i>
2. Enter your date of birth (show month, day, and year) <i>Jan 6, 1900</i>	Enter the name of the State or foreign country where you were born <i>Ohio U.S.A.</i>	
3. Enter your father's full name <i>William Henry Miller</i>	Enter your mother's full name at her birth (her maiden name) <i>Mary Gerbe</i>	
4. (a) Check whether you are: <input checked="" type="checkbox"/> MARRIED (Whether living together or separated) <input type="checkbox"/> WIDOWED <input type="checkbox"/> DIVORCED <input type="checkbox"/> SINGLE (If you are now "MARRIED" or "WIDOWED," complete (b) and (c). If you checked "SINGLE" or "DIVORCED," go on to item 5.)		
(b) ENTER YOUR WIFE'S MAIDEN NAME OR YOUR HUSBAND'S NAME <i>Marie Stick</i>	DATE OF BIRTH (If Unknown, give age) <i>5/27/02</i>	DATE OF MARRIAGE <i>Aug 13th 1933</i>
		YOUR WIFE'S OR YOUR HUSBAND'S SOCIAL SECURITY NUMBER <i>115 10 1473</i>
(c) If your husband or wife is deceased, enter the date of death here		DATE OF DEATH
5. Your unmarried children (including natural children, adopted children, and stepchildren) may be eligible for benefits based on your earnings record, if they are, or have been in the past 12 months: • under age 18, or • age 18 to 22 and attending school, or • age 18 or over and under a disability (which must have begun before age 18) How many children do you have who may be eligible for benefits? NUMBER OF CHILDREN (If none, write "None.") <i>NONE</i>		
6. (a) Have you ever filed an application for monthly social security benefits before? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If "Yes," answer (b) and (c).) (If "No," go on to item 7.) Exhibit No. <i>1 (app)</i>		
(b) Enter name of person on whose earnings record you filed other application(s)		(c) Enter Social Security Number of person named in (b)

Answer question 20 only if you are a married woman.

20. Is your husband receiving at least one-half of his support from you? ☐ Yes ☐ No

Answer question 21 only if you are married and your husband or wife is applying for benefits.

21. (a) Indicate whether your marriage was performed by:

Clergyman or authorized public official ☐, or Other ☐

(Explain)

- (b) Were you married before your present marriage?

☐ Yes ☐ No

(If "Yes," give the following information about each of your previous marriages.)

PREVIOUS MARRIAGE	TO WHOM MARRIED	WHEN (Month, day, and year)	WHERE (Enter name of city and State)
	HOW MARRIAGE ENDED	WHEN (Month, day, and year)	WHERE (Enter name of city and State)
PREVIOUS MARRIAGE	TO WHOM MARRIED	WHEN (Month, day, and year)	WHERE (Enter name of city and State)
	HOW MARRIAGE ENDED	WHEN (Month, day, and year)	WHERE (Enter name of city and State)

(Use "Remarks" space for information about any other marriage.)

REMARKS:

I am filing for Medicare only. I am working as a Consultant.

Knowing that anyone making a false statement or representation of a material fact in an application or for use in determining a right to payment under the Social Security Act commits a crime punishable under Federal law, I certify that the above statements are true.

If this application (and, if relevant, the enrollment question below) has been signed by mark (X), two witnesses who know the applicant must sign below, giving their full addresses.

SIGNATURE (Write in ink)

1. NAME

SIGN HERE

William Dana Miller

ADDRESS (Number and street, City, State and ZIP Code)

MAILING ADDRESS (Number and street, P.O. Box, or Route)

36 Riverside Drive

2. NAME

CITY, STATE, AND ZIP CODE

N.Y. N.Y. 10023

ADDRESS (Number and street, City, State and ZIP Code)

DATE (Mo., Day, and Year)

TELEPHONE NUMBER

NY 4-2923

ENTER NAME OF COUNTY (if any) IN WHICH YOU NOW LIVE

N.Y.

Answer the question below only if you are within 3 months of AGE 65 or older.

ENROLLMENT IN SUPPLEMENTARY MEDICAL INSURANCE BENEFITS PLAN

Your social security district office will be glad to explain this plan and to give you a leaflet containing information on the physicians' and surgeons' services and other medical services covered, premium amounts, enrollment periods, etc. A request for enrollment cannot be effective unless it is made within one of the enrollment periods specified in the law. If you do not enroll within your initial enrollment period, you may have to pay a higher premium for the medical insurance protection and your coverage will not begin until 6 to 9 months after you enroll.

Do you wish to enroll in the supplementary medical insurance benefits plan? (Premium payments will be due. Where possible, these payments will be deducted from your monthly benefit check.)

☒ Yes ☐ No ☐ Undecided ☐ Already Enrolled

Sign below regarding medical insurance benefits plan.

SIGN HERE

William Dana Miller



APPLICATION FOR RETIREMENT INSURANCE BENEFITS*

*Provided by Section 202(a) of the Social Security Act, as amended

If you are awarded monthly benefits based on this application, you will be automatically entitled at age 65 to hospital insurance protection. (However, hospital benefits are not payable for hospital services furnished before July 1, 1966.) In addition, this application form may be used for enrollment in the Supplementary Medical Insurance Benefits plan.

Form approved.
Budget Bureau No. 72-R123.17.

(Do not write in this space)

NEW YORK, NY 10001

NEW YORK DISTRICT OFFICE

NOTICE.—Whoever makes or causes to be made any false statement or representation of a material fact in an application or for use in determining a right to payment under the Social Security Act is subject to not more than a \$1,000 fine or 1 year of imprisonment, or both.

I hereby apply for entitlement to all insurance benefits which may be payable to me under Titles II and XVIII of the Social Security Act, as amended.

1. Enter your full name William Dana Miller	<input checked="" type="checkbox"/> Male <input type="checkbox"/> Female	Enter your Social Security Number 091 10 1320
2. Enter your date of birth (show month, day, and year) Jan 6th 1900	Enter the name of the State or foreign country where you were born Ohio	
3. Enter your father's full name William Henry Miller	Enter your mother's full name at her birth (her maiden name) Mary Zerbe	
4. (a) Check whether you are: <input checked="" type="checkbox"/> MARRIED (Whether living together or separated) <input type="checkbox"/> WIDOWED <input type="checkbox"/> DIVORCED <input type="checkbox"/> SINGLE (If you are not "MARRIED" or "WIDOWED," complete (b) and (c). If you checked "SINGLE" or "DIVORCED," go on to item 5.)		
(b) ENTER YOUR WIFE'S MAIDEN NAME OR YOUR HUSBAND'S NAME Marie Stich	DATE OF BIRTH (If Unknown, give age) May 27 1902	DATE OF MARRIAGE Aug 13 '53
		YOUR WIFE'S OR YOUR HUSBAND'S SOCIAL SECURITY NUMBER 115 10 1473
(c) If your husband or wife is deceased, enter the date of death here		DATE OF DEATH
5. Your unmarried children (including natural children, adopted children, and stepchildren) may be eligible for benefits based on your earnings record, if they are, or have been in the past 12 months:		
<ul style="list-style-type: none"> • under age 18, or • age 18 to 22 and attending school, or • age 18 or over and under a disability (which must have begun before age 18) <p>How many children do you have who may be eligible for benefits? None</p>		
6. (a) Have you ever filed an application for monthly social security benefits before?		NUMBER OF CHILDREN (If none, write "None.") None
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If "Yes," answer (b) and (c).) (If "No," go on to item 7.)		EXHIBIT NO. 2 (apps)
(b) Enter name of person on whose earnings record you filed other application(s)	(c) Enter Social Security Number of person named in (b)	

7. (a) Are you now or have you been for any period in the past 14 months unable to work because of a disabling condition?
☐ Yes ☒ No 217
 (If "Yes," answer (b).) (If "No," go on to item 8.)

(b) Enter date on which your disabling condition began. MONTH, DAY, YEAR

8. (a) Were you in the active military or naval service after September 7, 1937?

☐ Yes ☒ No
 (If "Yes," answer (b) and (c).) (If "No," omit (b), (c), and (d) and go on to item 9.)

(b) Enter name of branch (Army, Navy, etc.), country served (if other than U.S.), and dates of service.

(c) Have you received, or do you expect to receive, a benefit from any other Federal agency?

☐ Yes ☒ No
 (If "Yes," answer (d).) (If "No," omit (d) and go on to item 9.)

(d) List all such agencies:

9. Did you work in the railroad industry any time on or after January 1, 1937?

☐ Yes ☒ No

10. • Enter the names and addresses of all the persons, companies, or Government agencies for whom you worked during the last 12 months. (If none, show "None.")
 • If you worked in agricultural employment, give this information for this year and last year.

NAME AND ADDRESS OF EMPLOYER (If you were self-employed and not an employee in the period shown above, omit items 10 and 11. Continue with item 12.)	WORK BEGAN		WORK ENDED (If still working show "Not ended")	
	MONTH	YEAR	MONTH	YEAR
Manhattan Direct Mail 122 Duane St., N.Y.C.	?	1955	Not Ended	
(If you need more space, use "Remarks" space on the back page.)				

11. May we ask your employers for wage information needed to process your claim?

☒ Yes ☐ No

12. Were you self-employed this year, last year, or the year before?

☐ Yes ☒ No (If "No," skip to item 14.)
 (If "Yes," enter in item 13 information about each year of your self-employment.)

Check the year or years in which you were self-employed.	In what kind of trade or business were you self-employed?	Were your net earnings from your trade or business \$400 or more? (Check "Yes" or "No")	
<input type="checkbox"/> This Year	X		
<input type="checkbox"/> Last Year			
<input type="checkbox"/> Year Before Last			
		<input type="checkbox"/> Yes	<input type="checkbox"/> No
		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Some or all of your benefits are not payable if, while under 72, you work for more than the monthly limit in employment (as defined below) or render substantial services in self-employment in any month, and have earnings in excess of the exempt amount (as defined below) for the taxable year.* This applies to all employment and self-employment, whether or not covered by the Social Security Act.

The "monthly limit" is \$100 per month for months in a taxable year ending prior to 1966 and \$125 per month for any taxable year ending after 1965. If the taxable year is a calendar year, the \$125 amount is effective January 1966.

The "exempt amount" of total earnings which a beneficiary may have without deduction from benefits is \$1,200 per year for a taxable year which ends before 1966. It is \$1,500 per year for taxable years ending after 1965. If the taxable year is a calendar year, \$1,500 is the exempt amount beginning 1966.

14. (a) How much were your total earnings last year? \$ 7800.00
 If the total in (a) is over the exempt amount, answer (b). If less, omit (b) and (c) and go on to item 15.
- (b) Did you earn more than the monthly limit in employment or render substantial services in self-employment in each month of last year? ☒ Yes ☐ No
 (If "Yes," omit (c).)
- (c) If "No," circle each month of last year in which you did not earn more than the monthly limit in employment and did not render substantial services in self-employment.
- LAST YEAR:
- | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| | | | | | | | | | | | |

15. About how much have you earned so far this year? \$ 2600.00

16. (a) How much do you expect your total earnings to be this year? (Count all of your earnings beginning with the first of this year and all expected earnings through the end of this year.) \$ 4125.00
 If the total in (a) is over the exempt amount, answer (b). If less, omit (b), (c), and question 17.
- (b) Have you earned more than the monthly limit in employment or rendered substantial services in self-employment in each of the months of this year including the present month? ☒ Yes ☐ No
 (If "Yes," omit (c).)
- (c) If "No," circle each month of this year including the present month in which you did not earn more than the monthly limit in employment and did not render substantial services in self-employment.
- THIS YEAR:
- | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| | | | | | | | | | | | |

17. (a) Do you expect to earn more than the monthly limit in employment or render substantial services in self-employment in each of the next three months? ☒ Yes ☒ No
 (If "Yes," omit (b).)
- (b) If "No," list each of the next three months in which you do not expect to earn more than the monthly limit in employment and do not expect to render substantial services in self-employment. JUNE, JULY, AUG.

An annual report of earnings must be filed with the Social Security Administration within 3 months and 15 days after the end of any year in which you earned more than the exempt amount, if you were under age 72 at least 1 full month of that year and received some benefit payment for such a month. FAILURE TO REPORT MAY RESULT IN THE LOSS OF ONE OR MORE MONTHLY BENEFITS.

18. Do you agree to file the annual report of earnings when required? ☒ Yes ☐ No

19. This application for retirement benefits may be retroactive for as many as 12 months from the date it is filed but not for any month before you reached age 62. If you are between age 62 and age 66, your application may be for benefits payable at a reduced rate. They will continue at a reduced rate even after you reach age 65.
- If there are any months before you reach age 65 for which you do not wish to claim benefits, enter the months and give your reason

*The yearly period referred to in this and following items is the same 12-month period you use in figuring your income tax. If you use a fiscal year (one that does not end December 31) enter here the month your fiscal year ends.

MONTH

(OVER)

Answer question 20 only if you are a married woman.

20. Is your husband receiving at least one-half of his support from you? ☐ Yes ☐ No **19**

Answer question 21 only if you are married and your husband or wife is applying for benefits.

21. (a) Indicate whether your marriage was performed by:
Clergyman or authorized public official ☐, or Other ☐ (Explain)

(b) Were you married before your present marriage? ☐ Yes ☐ No
(If "Yes," give the following information about each of your previous marriages.)

PREVIOUS MARRIAGE	TO WHOM MARRIED	WHEN (Month, day, and year)	WHERE (Enter name of city and State)
	HOW MARRIAGE ENDED	WHEN (Month, day, and year)	WHERE (Enter name of city and State)
PREVIOUS MARRIAGE	TO WHOM MARRIED	WHEN (Month, day, and year)	WHERE (Enter name of city and State)
	HOW MARRIAGE ENDED	WHEN (Month, day, and year)	WHERE (Enter name of city and State)

(Use "Remarks" space for information about any other marriage.)

REMARKS:

Knowing that anyone making a false statement or representation of a material fact in an application or for use in determining a right to payment under the Social Security Act commits a crime punishable under Federal law, I certify that the above statements are true.

If this application (and, if relevant, the enrollment question) has been signed by mark (X), two witnesses who know the applicant must sign below, giving their full addresses.

1. NAME

ADDRESS (Number and street, City, State and ZIP Code)

2. NAME

ADDRESS (Number and street, City, State and ZIP Code)

SIGNATURE (Write in ink)

SIGN HERE

MAILING ADDRESS (Number and street, P.O. Box, or Route)

CITY, STATE, AND ZIP CODE

DATE (Mo., Day, and Year)

TELEPHONE NUMBER

ENTER NAME OF COUNTY (if any) IN WHICH YOU NOW LIVE

Answer the question below only if you are within 3 months of AGE 65 or older.

ENROLLMENT IN SUPPLEMENTARY MEDICAL INSURANCE BENEFITS PLAN

Your social security district office will be glad to explain this plan and to give you a leaflet containing information on the physicians' and surgeons' services and other medical services covered, premium amounts, enrollment periods, etc. A request for enrollment cannot be effective unless it is made within one of the enrollment periods specified in the law. If you do not enroll within your initial enrollment period, you may have to pay a higher premium for the medical insurance protection and your coverage will not begin until 6 to 9 months after you enroll.

Do you wish to enroll in the supplementary medical insurance benefits plan? (Premium payments will be due. Where possible, these payments will be deducted from your monthly benefit check.)

☐ Yes ☐ No ☐ Undecided ☐ Already Enrolled

Sign below regarding medical insurance benefits plan.

SIGN HERE



DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

21

PAYMENT CENTER

Flushing, NY 11368

DISTRICT OFFICE

1657 Broadway
New York, NY 10019

William D Miller
36 Riverside Dr
New York, NY 10023

December 9, 1966

When writing about your claim
always give Claim No.

091-10-1320 A

Since your recent notice shows that you expect earnings for this taxable year to be \$ more than \$1500.00, we have stopped benefit payments beginning December 1966.

If you find that your earnings for the year will be less than you expected, you should send us a revised estimate. We may be able to pay you some benefits on the basis of your new estimate. (The reverse side of this letter explains how you can figure when a benefit may be payable.) You should also notify us when you are no longer working for wages of more than \$125 a month and you are not performing actively in a business as a self-employed person. You may use the enclosed card to report any event that might affect the payment of your benefits.

If you have any questions about your claim, please get in touch with the district office shown on this letter. If you call in person, please take this letter with you.

Sincerely yours,

James V. Matarazzo
Regional Representative
Retirement and Survivors Insurance

Enclosure:
Form SSA-1425

Exhibit No. 4 (3 pp)

KEEP THIS LETTER AS YOUR RECORD OF THE REPORTED ESTIMATE OF EARNINGS.

GERALD GOLDSTEIN
CERTIFIED PUBLIC ACCOUNTANT
Oxford 7-1080

NYPDEC 29 1966

224

YPEB

342 Madison Avenue
New York, N.Y. 10017
December 22, 1966.

Department of Health, Education, and Welfare
Social Security Administration
Payment Center
Flushing, New York 11368

RE: WILLIAM D. MILLER 091-10-1320 A
36 Riverside Drive
New York, N.Y.

Gentlemen:

There appears to be some misunderstanding concerning the earnings of the above claimant as indicated by the enclosed letter recently received by him.

While it is true that Mr. Miller will have received earnings in excess of \$1500. for the calendar year 1966, most of it was earned prior to making claim for social security payments. He was earning \$650. per month for the period January through May, 1966. However, since June 1, 1966 his earnings have not exceeded \$125. per month and will not exceed this figure in the foreseeable future, and he received no social security checks prior to June 1, 1966.

Therefore, Mr. Miller did not receive a social security check for any month in which he earned over \$125. and so there is no reason to withhold any benefits from him.

I enclose a reporting card for your records. Should you require further clarification, please communicate directly with me at the above address.

Very truly yours,

Gerald Goldstein

GG/ml

1/23/66

Exhibit No. 5

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

091-10-1320 A

March 15, 1972

RSI:RR:NY:OPP:PP

William D. Miller
c/o Manhattan Direct Mail Inc.
122 Duane St.
New York, NY 10007

Dear Mr. Miller:

We are stopping benefits effective March 1972 until it can be determined that you actually retired when you alleged. The Social Security Act provides that a beneficiary must show to the satisfaction of the Administration that he did not engage in self-employment or render services for wages.

Sincerely yours,

Charles Lunin
Director of Operations
Retirement and Survivors Insurance

J. ARCHER:ie

Benefit No. 6

FILE COPY

OFFICE	SURNAME	DATE	OFFICE	SURNAME	DATE

- OFFSET
- BINDERY
- MAIL PROMOTIONS
- VARTYPING - DSJ-II
- MULTIGRAPHING
- AUTOMATICALLY TYP
- LIST MAINTENANCE
- EXECU TYPE LETTERS
- ART AND PLANNING

CAB

Manhattan Direct Mail, Inc 122 DUANE STREET • NEW YORK, N Y 10007 • (21

March 30, 1972

Mr. Charles Lunin
Director of Operations
Retirement and Survivors Insurance
Flushing, N. Y. 11368

Dear Sir:

Re: 091-101320 A

Today I talked with one of your assistants and must say I was quite surprised to find that he, nor anyone else in that office, had any information on the subject matter of your letter of March 15. I am wondering how a letter with so much significance could have been been written with no information to back it up.

The first statement says that you are stopping benefits effective March, 1972. This information should be updated since the payments actually stopped last summer, some 4 or 5 months ago, and incidentally Mr. Miller was 72 the 7th of January. This information should be updated, I repeat - on both counts.

We have supplied every shred of information that could possibly be called for and the only information I get when making inquiry is that there is an investigation and we will hear. You have had investigators on this matter since last summer. They have talked with our auditor, visited our plant, talked with our lawyer, talked with the bank - and most of all embarrassed us greatly by having someone go around calling upon our customers and suppliers. Our customers do not know Mr. Miller. They would have no occasion to know him. In several cases I had to make calls to explain that Mr. Miller has done nothing wrong and not to worry about him. I even had to go to the Metropolitan Museum after someone had made inquiries in several places there which was most disturbing to us.

In accordance with information from your office I again went to 36 Broadway I have made so many trips down there. But now I am told that the information they need is in your office in Flushing ??????

Mr. Miller is in ill health and has totally lost his hearing. He rarely comes into Manhattan since we live on Staten Island.

May we please have some direct answer as to what it is you are looking for and an explanation of the withholding several months payment. It is not sufficient now to say that there is an investigation. This has been a very expensive investigation. I do expect some very prompt action.

Exhibit no. 7 Very truly,
Mrs. William D. Hill



COPY

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
Bureau of Retirement and Survivors Insurance

227

New York, New York

When writing about your claim
always give Claim No.

091-10-1320

RSI:RR:NY:OCR:RR

July 10, 1972

Mr. William D. Miller
c/o Manhattan Direct Mail Inc.
122 Duane St.
New York, NY 10007

As you requested, your claim has been reconsidered. ~~It has been found~~
~~that your claim is not eligible for consideration.~~ The enclosed Reconsideration Determination fully
explains the decision reached.

This reconsideration was made by a member of a specially designated staff, different from the staff that made the original decision, and specially trained in the handling of reconsiderations. This staff made an independent and thorough examination of all the evidence on record about your claim.

If you believe that the Reconsideration Determination is not correct, you may request a hearing before a hearing examiner of the Bureau of Hearings and Appeals. If you want a hearing you must request it not later than 6 months from the date of this notice. You should make any such request through your social security office. Please read the enclosed leaflet for a full explanation of your right to appeal.

Sincerely yours,

Rosquale D. Caligiuri

Regional Representative
Retirement and Survivors Insurance

Enclosures:
Form OA-C66
Form EHA-1

Exhibit No. 8 (8p75)

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

228

RECONSIDERATION DETERMINATION

PAYMENT CENTER Office of the Regional Representative (Retirement and Survivors) New York	DISTRICT OFFICE 1657 Broadway New York, N. Y. 10019
NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON William D. Miller	SOCIAL SECURITY ACCOUNT NO. 091-10-1320
NAME OF CLAIMANT William D. Miller	TYPE OF CLAIM Retirement Insurance Benefits
DETERMINATION:	

William D. Miller filed an application for retirement insurance benefits on March 31, 1966 and on June 1, 1966 for coverage effective March 1965. In filing his second application, he gave an estimate of \$4125 for 1966 with June 1966 as his first month of not more than \$125 in wages.

No report of earnings was filed for the year of 1967. Mr. Miller filed a delayed annual report of his earnings for 1968 on October 16, 1969, reporting \$11,680.00 as his wages for 1968 with December 1968 as the only month of more than \$140 in wages. In an accompanying letter he stated that he is president of Manhattan Direct Mail Incorporated. On January 19, 1971 he filed a delayed annual report of his earnings for 1969, reporting total wages of \$6680 for the year with December 1969 as the only month of more than \$140 in wages. He made no report of earnings for 1970 or 1971 although it was subsequently verified that he had earnings of \$6680 for 1971.

Mr. Miller was born on January 6, 1900 and attained age 72 in January 1972. He was notified on March 15, 1972 that his benefits were being stopped effective March 1972 until it could be determined that he had actually retired as alleged. His wife, Mrs. William D. Miller, wrote a letter of protest for him on March 30, 1972 which constitutes an implied request for reconsideration.

The question to be decided is whether the claimant is entitled to retirement insurance benefits for the alleged period of his retirement prior to his attainment of age 72, June 1966 through December 1971. This depends on whether his earnings are deemed to have exceeded the statutory limits from June 1966.

Section 203(b) and 203(f) of the Social Security Act, provides that a beneficiary under age 72 may earn \$1680 in his taxable year without suffering the loss of benefits. If earnings exceed \$1680 one dollar in benefits is withheld for each two dollars in earnings from \$1680 to \$2880 and an additional one dollar is withheld for each one dollar earned over \$2880. However, no benefits are withheld for any month in which he neither works for wages of more than \$140 nor renders substantial services in self-employment. For the taxable years ending in 1966 and 1967 the exempt amount is \$1500 and the monthly exempt amount is \$125.

Section 203(f) of the Social Security Act provides that "An individual will be presumed with respect to any month, to have rendered services for wages ... of more than \$140 until it is shown to the satisfaction of the Secretary that such individual did not render such services in such month for more than such amount".

Section 404.701 of Regulations Number 4 of the Social Security Administration requires an applicant to establish by acceptable and convincing evidence that he is eligible to receive payment of benefits. The Administration may at any time require additional evidence to be submitted with regard to his entitlement on the amount to be paid. When insufficient evidence is furnished, the Administration will inform him what evidence is necessary and will ask him to submit the evidence. "The applicant's failure to submit evidence as requested by the Administration shall be a basis for determining that the conditions of eligibility concerning which such evidence was requested have not been met".

When Mr. Miller filed his first application for retirement insurance benefits on March 31, 1966, he did not give the name of his employer, but stated that he was working as a consultant. In his second application of June 1, 1966 he named Manhattan Direct Mail, 122 Duane St., New York City as his employer, indicating that he had started to work in 1955 and that his work had not ended. Subsequently a letter dated December 22, 1966 was received from the accountant, Gerald Goldstein. Mr. Goldstein did not report what position Mr. Miller held in the corporation, but stated that Mr. Miller was earning \$650 per month for the period January through May 1966, and \$125 per month for the period from June 1, 1966. No earnings over \$125 were expected for the foreseeable future.

In an accompanying letter, Mr. Miller explained his annual report of 1963 earnings filed on October 16, 1969. This letter reads in part:

"...I have been president of Manhattan Direct Mail Inc. for over twenty years of the company's existence, although I no longer play the actual role that I once did. The only reason for the excess

earnings received in 1968 was caused by a one-time payment (\$10,000.00) I received in December 1968 which was given to me based upon the informal advice of an internal revenue agent and the company's tax counselor due to a complicated tax situation in which the company was involved. Immediately thereafter and up to the present time my earnings from salaries have reverted back to \$140 a month. 230

My records and those of the company will be available upon request to substantiate all of the statements I have made should you so desire."

On February 10, 1971 the accountant, Gerald Goldstein, explained the annual report for 1969. He stated that the entire sum of \$6680 was paid in December 1969. He is reported to have said that it was pay due him (Mr. Miller) since 1968.

On October 6, 1971 a letter was written to Mr. Miller at his business address by the Social Security district office. The office stated, "We are asking you to visit us because we wish to discuss a matter regarding your social security. Please bring us the Manhattan Direct Mail's corporate minute book and cash disbursement book from 1966 to present". Despite his statement of October 16, 1969, he failed to respond or to submit any of the material requested. The evidence of record is that except for his letter, Mr. Miller has failed to make any statement to date.

Efforts to verify Mr. Miller's activities in the corporation with other employees of the company have brought only negative replies. A salesman for the Majestic Paper Company of 161 Hudson Street, New York City, stated on September 8, 1971 that he visits Manhattan Direct Mail every week. He goes to the rear of the plant to obtain his orders. He sees Mr. Miller on the average of once a month, but Mr. Miller may be in more often since he is usually located in the front of the plant.

A telephone call was made to the corporation on September 16, 1971. Mrs. Miller is reported to have said that Mr. Miller "was there all day yesterday, but wasn't there today". She stated that her husband had never dealt with customers but was involved only with financial matters. She stated that she would arrange an appointment with her husband so that he would be interviewed. There is no record that she ever made this appointment with the Social Security district office.

On the same day, September 16, 1971, a telephone call was made with a Mr. Coco, manager of the Chemical Bank which is located across the street from the business, on Thomas and Church Streets. Mr. Coco stated that he

had been manager of the bank for 2 to 2½ years. Manhattan Direct Mail has 4 or 5 accounts and Mr. Miller is still the signer of the accounts. During the first year Mr. Miller used to come in almost every day to transact official business. During the past 8 or 9 months, he had been in only once or twice. Either Mrs. Miller or Mr. Evans has been coming in for the company.

On September 16, 1971 a telephone call was made also with Mr. Gerald Goldstein the accountant. With regard to the large payments made in 1968 and 1969, Mr. Goldstein stated that the Internal Revenue Service had questioned the large accumulation of undistributed profits. Mr. Miller had built these up over 20 years by conservative management, i.e., plowing profits back into the business rather than withdrawing profits. In December 1968 Mr. Miller received a \$10,000 bonus and in December 1969 he received a \$5,000 bonus. The earnings would be \$1680 without the bonus payments. Mr. Goldstein added that Mr. Miller has been inactive in the business for 4 or 5 years. Before that he was in practically every day. Since then has been coming in maybe twice a month.

The file contains the following report of contact made on October 7, 1971:

"Mrs. Miller phoned in reference to our final letter of October 6, 1971. She was very angry, stating we had no business requesting such business records. She also stated that her husband will not come to the district office as he's not interested in the money. She is, and will see to it that he gets what he is entitled to. She will, however, submit the records we requested".

Mrs. Miller reported to the Social Security district office on October 13, 1971. She refused to submit the corporate and cash disbursement books which had been requested. She stated that she did not want the field representative to go to the corporation's office unless her auditor was there and that the auditor would give the books at that time for the filed representative to examine. She never arranged for this appointment.

On March 30, 1972 Mrs. Miller wrote a letter to protest the investigations being made by the Social Security district office. The letter concluded, "...May we please have some direct answer as to what it is you are looking for and an explanation of the withholding several months payment. It is not sufficient now to say there is an investigation. This has been a very expensive investigation. I do expect some very prompt action".

Mrs. Miller was asked to submit copies of her husband's individual income tax returns and of the corporation tax returns for the years of 1966 to 1971. The U. S. Individual Income Tax Returns for these years were submitted, but the corporation tax returns were not submitted. The file

makes reference to a telephone call received from Mrs. Miller on May 9, 1972. Mrs. Miller was displeased to receive the request for the corporation tax returns. On being told that these documents were needed, she hung up.

W-2 forms for the years of 1966 through 1971 were submitted with the income tax forms. The following salary payments were reported for Mr. Miller: 1966 - \$4125; 1967 - \$1500; 1968 - \$11,610; 1969 - \$6680; 1970 - \$1680; 1971 - \$6680. The following salary payments were reported for Mrs. Miller: 1966 - None; 1967 - \$16,600; 1968 - \$24,275; 1969 - \$14,100; 1970 - \$10,230; 1971 - \$16,000.

Previous reference has been made to Section 404.701 of Regulations Number 4 of the Social Security Administration which requires an applicant to establish by acceptable and convincing evidence that he is able to receive payment of benefits. Mr. Miller has failed to establish that he retired at any time prior to January 1973, the month in which he attained age 72. He has failed to submit timely or accurate reports of his earnings from 1966 on, and he has refused to be interviewed concerning his services for Manhattan Direct Mail Incorporated. He has refused to submit corporation books and documents relating to his application for benefits.

The evidence is that Mr. Miller has rendered services to the corporation in every month from prior to June 1966, his alleged month of retirement, through December 1971. Mr. Miller is president of Manhattan Direct Mail Incorporated, and is in control of the finances of the corporation. Both Mr. Miller and Gerald Goldstein, his accountant, have given evidence that there is a large accumulation of undistributed profits; it may be concluded that Mr. Miller could have effected payment of the current value of the services rendered by him at any time.

Mr. Miller reported payment of a \$10,000 bonus in the month of December 1968 and a \$5,000 bonus in the month of December 1969. These payments were made because the Internal Revenue Service had questioned the amount of the undistributed profits. It is apparent that a bonus of \$5,000 was paid also in the month of December 1971, although no annual report of these earnings was made. Since Mr. Miller has rendered services to the corporation during each month of 1968, 1969, and 1971, the total wages paid for each year including the bonuses must be allocated equally to each month of these years. It must be determined, therefore, that the claimant had wages of more than \$140 for each month of 1968, 1969 and 1971.

Mr. Miller had reported total wages of \$4125 for 1966, comprising \$650 each month for the months of January through May 1966, and \$125 a month for the months of June through December 1966. He has reported total wages of \$1500

for 1967 and \$1680 for 1970. It is determined that Mr. Miller waived the major part of his salary for the months of June through December 1966, and for the years of 1967 and 1970. It is determined that the undistributed profits of the corporation were increased as the result of his waiver of salary payments. Since Mr. Miller is in a position of control, he may remunerate himself for his services at any time; it may be found that he has in effect received earnings greater than alleged.

Mr. Miller has reported earnings of \$6680 for the years 1969 and 1971. It is determined on the basis of equal services rendered during the years of 1966, 1967, and 1970 that his earnings for each of these years have also been \$6680 for work deduction purposes.

Upon reconsideration, it is determined that Mr. Miller had earnings of \$6680 for 1966 and 1967 and that his wages exceeded \$125 for each month of 1966 and 1967. It is determined that he had earnings of \$11,680 for 1968, \$6680 for 1967, \$6680 for 1970 and \$6680 for 1971 and that his wages exceeded \$140 for each of these years. It is additionally determined that the claimant has been overpaid all retirement insurance benefits authorized to him from June 1966 through December 1971. Mr. Miller is to be notified of the amount of the outstanding overpayment.

Section 204(a) of the Social Security Act provides that whenever an incorrect payment has been made, proper adjustment is required from subsequent benefits due or the overpaid person must refund the amount of the incorrectly paid benefits unless he meets both of the following requirements of Section 204(a) of the Act:

1. He is entirely without fault in causing the overpayment, and
2. Recovery or adjustment of the incorrect payment will cause undue financial hardship, or be otherwise inequitable.

Under Section 404.511 of Regulations Number 4 of the Social Security Administration, an individual will not be without fault if the evidence shows either a lack of good faith, or failure to exercise a high degree of care in determining whether circumstances which might cause deductions from benefits should be brought to the attention of the Administration by an immediate report or by the return of the checks.

The overpayment of retirement insurance benefits to Mr. Miller was caused by his failure to submit annual reports of his earnings when required or to submit accurate reports of his true earnings. It cannot be found that he

acted in good faith or that he exercised a high degree of care in reporting his earnings. Under the circumstances, it is determined that Mr. Miller is not without fault in causing the overpayment. Recovery of the overpayment will not cause undue financial hardship or be otherwise inequitable.

AUTHORITY: Sections 203(b), 203(f), 204(a), 204(b) of the Social Security Act as amended.
Section 404.701 of Regulations Number 4 of the Social Security Administration.

Bernard Levine
Chief, Reconsideration Branch

BM
July 10, 1972

cc: District Office
1657 Broadway
New York, N. Y. 10019



COPY

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
PAYMENT CENTER
FLUSHING, NEW YORK 11358

REFER TO CLAIM NUMBER

091-10-1320-A

BUREAU OF RETIREMENT
AND SURVIVORS INSURANCE
August 16, 1972

William D Miller
c/o Manhattan Direct Mail Inc
122 Duane St
New York NY 10007

A review of your report of earnings for last year shows you received more social security benefits than you should have. Therefore, we will withhold some benefits for the period shown in item 5 to recover the amount you owe us. Your next check will be less than the regular amount since part of the overpayment is being deducted from your benefit due for that month.

1. REPORTED EARNINGS FOR LAST YEAR	2. TOTAL BENEFITS WITHHELD	3. AMOUNT WHICH SHOULD HAVE BEEN WITHHELD	4. AMOUNT YOU OWE
\$ 6680.00	\$ 0.00	\$ 2200.80	\$ 8267.60*
5. PERIOD FROM WHICH AMOUNT OWED WILL BE RECOVERED			

March 1972 through May 1975 and part of June 1975

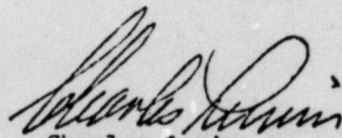
6. AMOUNT OF YOUR NEXT CHECK	7. COVERS BENEFITS DUE THROUGH	8. WILL BE SENT ABOUT	9. AMOUNT OF REGULAR CHECK THEREAFTER
\$ 28.40	June 1975	July 3, 1975	\$ 201.60

Please see items 1 and 2 on the back of this notice for an explanation of how work and earnings affect benefit payments. Also, see item 4 on the back for overpayment information.

If you are enrolled in the medical insurance program, please see item 3 on the back of this notice.

If you have questions about your claim, you may get in touch with any social security office. Most questions can be handled by telephone or mail. If you visit an office, however, please take this notice with you.

Sincerely yours,


Charles Lunin
Director of Operations

SEE THE REVERSE SIDE OF THIS NOTICE

EXHIBIT NO. 9

SSA-L 758 (6-72)

If you believe this determination is not correct, you may request that your claim be reexamined. If you want this reconsideration, you must request it not later than 6 months from the date of this notice. You may make your request through any social security office. If additional evidence is available, you should submit it with your request.

1. How Your Work and Earnings Affect Your Benefits

If you earn \$1,680 or less during the taxable year (usually January through December), nothing will be withheld from your benefits.

If you earn more than \$1,680 in the year, for each \$2 of earnings above \$1,680 and up to \$2,880, \$1 will be withheld from your benefits. For each \$1 of earnings above \$2,880, \$1 of your benefits will be withheld.

However, regardless of total earnings in a year, benefits are payable for any month in which you neither earn wages of more than \$140 nor perform substantial services in self-employment.

Benefits are also payable for all months in which you are 72 or older, regardless of the amount of your earnings in months after you reach 72.

2. Report Any Significant Change in Your Work and Earnings to Any Social Security Office

The amount of benefits payable to you for this taxable year has been determined on the basis of your work status at the time you made your annual report of earnings for last year and on the amount of earnings you expected for this year as shown on that report. You should report promptly to any social security office any change which will affect your payments, such as:

- a. If you go to work while under age 72 and expect to earn over \$1,680 in the year;
- b. If you have previously reported that you expect to earn over \$1,680 from work, but
 - (1) You stop work, or
 - (2) You do not earn over \$140 for any month and you do not perform substantial services in self-employment, or
 - (3) You expect to earn substantially more or less than you previously indicated for the year.

Prompt reports enable us to make adjustments to your benefit payments when you have income from work. Delayed reports make it necessary for us to withhold benefits during periods when you may not have income from work.

Any difference between the amount of benefits withheld based on your estimate of earnings and the amount that must be withheld on the basis of your actual earnings will be adjusted after the close of the year when you file your next annual report.

If you have any questions about reporting, you should get in touch with any social security office.

3. Information About Medical Insurance Premiums

a. When monthly social security benefits are being paid to you—

If your premiums are paid up-to-date, 1 month's premium will be withheld from your benefit check each month.

If you owe premiums for last year, the full amount owed will be withheld from your next check.

If you owe premiums only for this year, only 1 month's premium will be withheld from your next check and at the end of the year we will make an adjustment for other premiums owed.

Any excess premiums paid in advance will be refunded to you in a separate check.

b. When monthly social security benefits are not currently being paid to you—

If this is the first time your benefits are being withheld this year, you will be billed for any premiums you owe.

If your benefits were withheld earlier this year, we will not bill you now. At the end of the year, we will make an adjustment for any premiums due.

4. Information When You Have Been Overpaid

Under social security law, any overpayment must be withheld from benefits or paid back unless both of the following are true:

- a. The overpayment wasn't your fault in any way and you cashed the check(s) because you thought they were correct, and
- b. You couldn't meet your necessary living expenses if you had to pay back the overpayment or have it withheld from your social security benefits or it would be unfair for some other reason.

To decide whether repayment would cause you financial hardship, we will need a statement of your assets, and monthly income and expenses. If you think you meet both conditions or you wish to repay the overpayment by installments or have it withheld from benefits at a reduced rate over a longer period, call, write, or visit any social security office.

ADDITIONAL INFORMATION ABOUT YOUR CLAIM

* We have determined that you had wages of \$6680.00 for 1966 and 1967: \$11,680.00 for 1968; \$6680.00 each year 1969 through 1970, and that you earned over the allowable amount in all months of June 1966 through December 1970. As you were paid benefits for all months of those years, except December 1968, you were overpaid as follows: \$928.90 in 1966, \$1592.40 in 1967, \$1632.70 in 1968, \$1912.80 in 1969 and \$2200.80 in 1970.

Budget Bureau
No. 72-8997.3

PRINT NAME OF PERSON OR PERSONS ABOUT WHOM REPORT IS MADE

ENTER SOCIAL SECURITY CLAIM NUMBER IN THIS SPACE

091-10-1320A

Check or fill in **ONLY** the information being reported.

1. ☒ **CHANGE OF ADDRESS** (Print new address at bottom)
Check if change is for: ☒ More than 6 mos. ☐ 6 mos. or less
To avoid delay in receipt of checks you should also file a regular change of address notice with your local post office.

2. ☐ WORKING AND WILL EARN OVER \$1,500 THIS YEAR:

I am working for wages of more than \$125 a month (or rendering substantial services in self-employment) beginning with the month of

Fill in both boxes

I estimate that my total earnings for this taxable year will be

3. ☒ STOPPING WORK:

The last month I worked for wages of more than \$125 (or rendered substantial services in self-employment) was _____

4. ☐ SIGNIFICANT CHANGE IN ESTIMATE:

I estimate that my total earnings for this taxable year will be

5. ☐ DEATH

- 6.
- ☐
- GOING OUTSIDE THE U.S.

Name of country to which going

- ## 7. ☐ MARRIAGE

Place of marriage (City, County & State)

- 8.
- ☐
- DIVORCE OR ANNULMENT

9. ☐ CHILD LEGALLY ADOPTED BY

<input type="checkbox"/> Stepparent	<input type="checkbox"/> Brother or Sister
<input type="checkbox"/> Aunt or Uncle	<input type="checkbox"/> Grandparent
<input type="checkbox"/> Other	

10. ☐ CHILD OR OTHER CLAIMANT
LEFT YOUR CARE →

SIGNATURE OF PERSON MAKING THIS REPORT

Herald Goldstein CPA

FUTURE CHECKS
CORRESPONDENCE
TO:

NUMBER AND STREET, P.O. BOX, OR ROUTE MB. WILLIAM B. MILLER

22 DUANE STREET

STATE

NEW YORK

N.Y

ZIP CODE _____

DATE SIGNED _____

12/22/66

TELEPHONE NUMBER, IF ANY

BE 3-4300

ENTER NAME OF COUNTY, IF ANY, IN WHICH YOU LIVE

NEW YORK

FORM SSA-1425 (5-66) NY

• GPO : 1946 O 331-033

FORM SS-425 (5-66) NY GPO: 1966
107-265,205 1/26/67 KLM

Exhibit No.

2-2
601 Todt Hill Road
Staten Island, New York
October 16, 1969.

Department of Health, Education and Welfare
Social Security Administration
Payment Center
Flushing, New York 11368

Dear Sirs:

Enclosed herewith is an annual report of earnings for the year 1968 in accordance with your request.

You further indicated that you required an explanation as to why this report was not filed by April 15th. The fact is that in the past these reports were mailed to me automatically but for some reason I did not receive one this year. I called and requested that it be mailed to me, but either it was not received or was misplaced before it got to me. The truth is I can't recall exactly what happened back then and quite frankly so many other things happened in the interim that I completely forgot about it.

I want to assure you, however, that at no time was there ever a conscious effort on my part to avoid the loss of any benefit checks.

I have been president of Manhattan Direct Mail, Inc. for over twenty years of the company's existence, although I no longer play the active role that I once did. The only reason for the excess earnings received in 1963 was caused by a one-time payment I received in December, 1963 which was given to me based upon the informal advice of an internal revenue agent and the company's tax counselor due to a complicated tax situation in which the company was involved. Immediately thereafter and up to the present my earnings from salaries have reverted back to \$140. a month.

My records and those of the company will be available upon request to substantiate all of the statements I have made should you so desire.

Very truly yours,

William Dana Miller
William Dana Miller

559-CAB 6/11/71
aResub #2497-21
12. (300)

1. WERE YOU AN EMPLOYEE IN 1969?
☒ YES if "yes" complete a & b.
☐ NO

a. Show amount of wages earned from January 1, 1969 through December 31, 1969 (gross wages before payroll deductions) \$ 243

b. Place "X" in box for each month, if any, in which you did NOT earn more than \$140.

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
X	X	X	X	X	X	X	X	X	X	X	X
1	2	3	4	5	6	7	8	9	10	11	12

2. WERE YOU SELF-EMPLOYED IN 1969?
☐ YES If "yes" complete a, b, c & d.
☐ NO

a. Show 1969 total receipts from self-employment (farmers show gross profits) \$

b. Show 1969 net earnings (or loss) from self-employment (if a loss, write "L" after the amount) \$

c. State kind of trade or business

d. Place "X" in box for each month, if any, in which you believe you did NOT perform substantial services in your business and complete item 4 on the other side.

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	2	3	4	5	6	7	8	9	10	11	12

3. EARNINGS ESTIMATE FOR 1970
a. Show your expected total earnings for 1970 \$ 168c
b. Are you now EITHER working as an employee for wages of over \$140 a month OR performing substantial services in self-employment? ☐ YES ☒ NO

SIGN AND DATE HERE → SIGNATURE William L. Miller DATE 10/22/70 SOCIAL SECURITY CLAIM NUMBER 091-10-1320

1. WERE YOU AN EMPLOYEE IN 1969?
☒ YES if "yes" complete a & b.
☐ NO

a. Show amount of wages earned from January 1, 1969 through December 31, 1969 (gross wages before payroll deductions) \$ 6680.00

b. Place "X" in box for each month, if any, in which you did NOT earn more than \$140.

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
X	X	X	X	X	X	X	X	X	X	X	X
1	2	3	4	5	6	7	8	9	10	11	12

2. WERE YOU SELF-EMPLOYED IN 1969?
☐ YES If "yes" complete a, b, c & d.
☒ NO

a. Show 1969 total receipts from self-employment (farmers show gross profits) \$

b. Show 1969 net earnings (or loss) from self-employment (if a loss, write "L" after the amount) \$

c. State kind of trade or business

d. Place "X" in box for each month, if any, in which you believe you did NOT perform substantial services in your business and complete item 4 on the other side.

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	2	3	4	5	6	7	8	9	10	11	12

3. EARNINGS ESTIMATE FOR 1970
a. Show your expected total earnings for 1970 \$ ✓ 1680
b. Are you now EITHER working as an employee for wages of over \$140 a month OR performing substantial services in self-employment? ☐ YES ☒ NO

SIGN AND DATE HERE → SIGNATURE W. L. Miller DATE 1/19/71 SOCIAL SECURITY CLAIM NUMBER 091-10-1320A

1. WERE YOU AN EMPLOYEE IN 1969?
☒ YES if "yes" complete a & b.
☐ NO

a. Show amount of wages earned from January 1, 1969 through December 31, 1969 (gross wages before payroll deductions) \$ 6680

b. Place "X" in box for each month, if any, in which you did NOT earn more than \$140.

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
X	X	X	X	X	X	X	X	X	X	X	X
1	2	3	4	5	6	7	8	9	10	11	12

2. WERE YOU SELF-EMPLOYED IN 1969?
☐ YES If "yes" complete a, b, c & d.
☒ NO

a. Show 1969 total receipts from self-employment (farmers show gross profits) \$

b. Show 1969 net earnings (or loss) from self-employment (if a loss, write "L" after the amount) \$

c. State kind of trade or business

d. Place "X" in box for each month, if any, in which you believe you did NOT perform substantial services in your business and complete item 4 on the other side.

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	2	3	4	5	6	7	8	9	10	11	12

3. EARNINGS ESTIMATE FOR 1970
a. Show your expected total earnings for 1970 \$ ✓ 1680
b. Are you now EITHER working as an employee for wages of over \$140 a month OR performing substantial services in self-employment? ☐ YES ☒ NO

SIGN AND DATE HERE → SIGNATURE William L. Miller DATE 6/16/71 SOCIAL SECURITY CLAIM NUMBER 091-10-1320

REPORT OF CONTACT

(USE INK OR TYPEWRITER)

ACCOUNT NUMBER (and symbol)

091-10-1320

244

REVIEWING OFFICE

TO: NY P BIR CH SF DBS KC DFC SA

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON

William D Miller

PERSON(S) CONTACTED AND ADDRESS(ES):

☐ WE OR SE PERSON

☐ OTHER (Specify)

CONTACT MADE:

☐ DO

☐ SO

☐ CS

☐ HOME

☐ PHONE:

☐ OTHER (Specify)

DATE OF CONTACT

SUBJECT:

Spoke to Mr. Goldstein at Direct Mail Inc and he stated we was paid the entire sum of \$6680 in 12/69. It was pay due him since 1968.

DO NOT WR. IN MARGIN

Exhibit No. 14

SIGNATURE

Carol Frack

DISTRICT OFFICE

Dawson

☐ CR

☐ FR

☒ SR

☐ CLAIMS CLERICAL

☐ OTHER (Specify)

DATE OF REPORT

2/10/71

PAGE 1 OF 1

FORM SSA-5002 (2-69)

U.S. GOVERNMENT PRINTING OFFICE: 1966 O - 320-814



DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

Form approved.
Budget Bureau No. 72-R0442

245

STATEMENT OF CLAIMANT OR OTHER PERSON

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON <i>William Miller</i>	SOCIAL SECURITY NUMBER <i>091-10-1320</i>
NAME OF PERSON MAKING STATEMENT (If other than above wage earner or self-employed person) <i>William Evers</i>	RELATIONSHIP TO WAGE EARNER OR SELF-EMPLOYED PERSON <i>step-son</i>

NOTICE.—Whoever makes or causes to be made any false statement or representation of a material fact in an application or for use in determining a right to payment under the Social Security Act is subject to not more than a \$1,000 fine or 1 year of imprisonment, or both.

Understanding that this statement is for the use of the Social Security Administration, I hereby certify that—

William Miller retired from the business several years ago. I really do not recall the exact year. I have been with the firm for 20 years. Mr Miller may spend about 15 minutes on any given month giving me advice about the business. This is true since the time he retired. Prior to his retirement he averaged about 40 hours per week. I am secretary of the corporation and manager of the business.

W Evers

8/31/71

Exhibit No. 15



DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

Form approved.
Budget Bureau No. 72-R0442

246

STATEMENT OF CLAIMANT OR OTHER PERSON

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON <i>William Miller</i>	SOCIAL SECURITY NUMBER <i>091-10-13-2</i>
NAME OF PERSON MAKING STATEMENT (If other than above wage earner or self-employed person) <i>Josephine Rehears</i>	RELATIONSHIP TO WAGE EARNER OR SELF-EMPLOYED PERSON <i>Induction Mgr</i>

NOTICE—Whoever makes or causes to be made any false statement or representation of a material fact in an application or for use in determining a right to payment under the Social Security Act is subject to not more than a \$1,000 fine or 1 year of imprisonment, or both.

Understanding that this statement is for the use of the Social Security Administration, I hereby certify that—

I have been working for Manhattan Direct Mail for about 2 years. Mr Miller has not done any work for the firm since I am working here.

Josephine H. Rehears
8/3/71

Exhibit No. 16

REPORT OF CONTACT

(USE INK OR TYPEWRITER)

ACCOUNT NUMBER (and symbol)

091-10-1320

249

REVIEWING OFFICE

TO: NY P BIR CH SF DBS KC DFC SA

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON

William Miller

PERSON(S) CONTACTED AND ADDRESSES:

☐ WE OR SE PERSON

☐ OTHER (Specify)

Migraatic Paper

161 Hudson St NYC

Mr Bernard Goldstein

CONTACT MADE:

☐ DO ☐ BO ☐ CS ☐ HOME ☐ PHONE:

☐ OTHER (Specify)

DATE OF CONTACT

SUBJECT:

Contact has worked for Migraatic Paper for 5-6 years. He has always dealt with either Bill Evans or Bob Weiskopf. Mr Goldstein visits Manhattan Street Mail every week. He goes to the rear of the plant to obtain his orders. He advised that ~~that~~ he sees the wife on the average of once per month during his visits. However, the wife may be in more often since he usually parked in the front of the plant.

DO NOT WR. IN MARGIN

Exhibit No.

18

SIGNATURE

DISTRICT OFFICE

DOWNTOWN

(109)

☐ CR

☒ RR

☐ SR

☐ CLAIMS CLERICAL

☐ OTHER (Specify)

DATE OF REPORT

9/8/71

PAGE OF

REPORT OF CONTACT
(Use ink or typewriter)

ACCOUNT NUMBER AND SYMBOL

091-10-1320A 250

REVIEWING OFFICE

TO: NY P BIR CH KC SF DBS DIO SA

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON

WILLIAM MILLER

PERSON(S) CONTACTED AND ADDRESSES

☐ WE OR SE PERSON ☒ OTHER (Specify)

MRS MILLER

CONTACT MADE:

☐ DO ☐ BO ☐ SC ☐ HOME ☒ PHONE: 233-4300 ☐ OTHER

DATE OF CONTACT

9/16/71

SUBJECT

I phoned Manhattan Direct Mail and the operator answered. I asked to speak to Mr. Miller. At that point, I hadn't identified myself as an employee of S.S.A. The operator hesitated and asked if it was personal or business, and I replied it was business. She said Mr. Miller wasn't there, but that I could speak with Mrs. Miller.

After a minute or two, she came on the phone and I identified myself. She stated that her husband is president of the firm, she is also an officer, as is William Evers. I wanted to contact W/E re: further development of PC memo.

She told me that W/E was there all day yesterday, but wasn't there today.

She also said that her husband never dealt with customers such as American Airlines, majestic Pacer, etc. This involves purchasing and merchandising which he has never done. He only was involved with financial matters and that officials at the Chemical Bank (across the street from the business, on Thomas & Church St)

SIGNATURE

DISTRICT OFFICE

109

☐ CR ☐ FR ☐ SR ☐ CLAIMS CLERICAL

☐ OTHER (Specify)

DATE OF REPORT

PAGE 1 OF 2

DO NOT WRITE IN MARGINS

REPORT OF CONTACT

(Use ink or typewriter)

ACCOUNT NUMBER AND SYMBOL

091-10-1320A

251

REVIEWING OFFICE

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON

TO: NY P BIR CH KC SF DBS DIO SA

WILLIAM MILLER

PERSON(S) CONTACTED AND ADDRESSES

☐ WE OR SE PERSON ☐ OTHER (Specify)

CONTACT MADE:

☐ DO ☐ BO ☐ SC ☐ HOME ☐ PHONE:☐ OTHER

DATE OF CONTACT

SUBJECT

Could verify her husband's activities in the business. She will call me back with their names as she didn't have them handy.

She will also arrange an appointment with her husband so we may interview him.

She wasn't familiar with the details of large prob. in 12/68 and 12/69, but gave me the name and phone # (answering service) of acct. Gerald Goldstein, 928-5417

I called this # and Mr. Goldstein wasn't there. This is his home # and his dt. will have him call me tomorrow.

Mrs. Miller called back in approx. 1/2 hour, and told me that the bond mgr. who knows Mr. Miller is MR Coco @ 770-2726. (I also note that her delay in giving me this info. could allow enough time for her 1st contact the bond mgr.)

SIGNATURE

DISTRICT OFFICE

Downtown (109)

☐ CR ☐ FR ☐ SR ☐ CLAIMS CLERICAL☒ OTHER (Specify) J. S. S. S. S.

DATE OF REPORT

PAGE 2 OF 2

DO NOT WRITE IN MARGINS

REPORT OF CONTACT

(USE INK OR TYPEWRITER)

COUNT NUMBER (and symbol)

91-10-1320A

252

REVIEWING OFFICE

TO: NY P BIR CH SF DBS KC DFC SA

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON

WILLIAM MILLER

PERSON(S) CONTACTED AND ADDRESS ES:

☐ WE OR SE PERSON

☒ OTHER (Specify)

MR. COCO, MGR. OF CHEMICAL BANK

CONTACT MADE:

☐ DO

☐ BO

☐ CS

☐ HOME

☒ PHONE

770-2776

☐ OTHER (Specify)

DATE OF CONTACT

9/16/71

SUBJECT:

I phoned Mr. Coco immediately after Mrs. Miller hung up. I explained who I was, and he said that Mrs. Miller had just called him and told him that I would be calling.

Mr. Coco said that he has been mgr. of bank for 2-2 1/2 years. Mr. Miller is still the signer of the acts. for Manhattan Direct Mail. There are about 4 or 5 acts. During the first year, Mr. Coco stated, Mr. Miller used to come in almost every day to transact official business. During the past 8 or 9 months, however, he has been in only once or twice. Either Mrs. Miller or the son-in-law (he probably means the step-son, Mr. Evans), now comes in. Although Mr. Coco has no knowledge of Mr. Miller's activities in the business, he would state that based on his business knowledge, W/E is probably retired.

SIGNATURE

DISTRICT OFFICE

DOWNTOWN (109)

☐ CR

☐ FR

☐ SR

☐ CLAIMS CLERICAL

☒ OTHER (Specify)

Open - Suspected

Exhibit No. 20

DATE OF REPORT

9/16/71

PAGE 1 OF 1

DO NOT WR IN MARGIN

REPORT OF CONTACT
(USE INK OR TYPEWRITER)

ACCOUNT NUMBER (and symbol)

091-10-1320A

253

REVIEWING OFFICE

TO: NY P BIR CH SF DBS KC DFC SA

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON

WILLIAM MILLER

PERSON(S) CONTACTED AND ADDRESS(ES):

☐ W/E OR SE PERSON

☒ OTHER (Specify)

GERALD GOLDSTEIN, C.P.A.

CONTACT MADE:

☐ DO

☐ BO

☐ CS

☐ HOME

☒ PHONE: 928-5417

☐ OTHER (Specify)

DATE OF CONTACT

9/16/71

SUBJECT:

Mr. Goldstein called me (apparently in response to a call from Mrs. Miller) in reference to Mr. Miller.

Re: large profits in '68 and '69. Mr. Goldstein stated that I.R.S. was examining the firm's books and had questioned the large accumulated undistributed profits. Mr. Goldstein stated that W/E had built these up over 20 years by conservative management, i.e., plowing profits back into business rather than withdrawing profits. On 12/68, W/E rec'd. a \$10,000 bonus and in 12/69, he rec'd. a \$5,000 bonus. (This would leave him with \$1680 after bonus)

Mr. Goldstein further said that Mr. Miller has been inactive in business for 4 or 5 years. Before that, he was in practically everyday. Since then, he comes in maybe once/month. He is now interested in oil investments since he really knows nothing about printing business according to Mr. Goldstein.

Exhibit No.

21

SIGNATURE

DISTRICT OFFICE

DOWNTOWN

☐ CR

☐ FR

☐ SR

☐ CLAIMS CLERICAL

☒ OTHER (Specify)

Op. Suggest

DATE OF REPORT

9/16/71

PAGE 1 OF 1

REPORT OF CONTACT
(Use ink or typewriter)

ACCOUNT NUMBER AND SYMBOL

091-10-1320A 254

REVIEWING OFFICE

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON

TO: NY P BIR CH KC SF DBS DIO SA

WILLIAM MILLER

PERSON(S) CONTACTED AND ADDRESSES

☐ WE OR SE PERSON ☐ OTHER (Specify)

CONTACT MADE:

☐ DO ☐ BO ☐ SC ☐ HOME ☐ PHONE

☐ OTHER

DATE OF CONTACT

SUBJECT

The latest Manhattan phone directory gives phone # for Manhattan Direct Mail as 233-4300 and if no answer, Staten Island, 987-3027.

The Staten Island directory lists this phone # for WM L EVERS, 661 TOT "L Ro-

DO NOT WRITE IN MARGINS

Exhibit No.

22

SIGNATURE

Joe Gelber

DISTRICT OFFICE

DOWNTOWN (109)

☐ CR ☐ FR ☐ SR ☐ CLAIMS CLERICAL

☒ OTHER (Specify)

J. Sugawin

DATE OF REPORT

9/16/71

PAGE 1 OF 1

REPORT OF CONTACT
(Use ink or typewriter)

ACCOUNT NUMBER AND SYMBOL

091-10-1320 R 256

NAME OF WAGE EARNER OR SELF-EMPLOYED PERSON

William D Miller

REVIEWING OFFICE

TO: NY P BIR CH KC SF DBS DIO SA

PERSON(S) CONTACTED AND ADDRESSES

These Mrs of art

WE OR SE PERSON

OTHER (Specify)

CONTACT MADE

☐ DO ☐ BO ☐ SC ☐ HOME ☐ PHONE

☐ OTHER

DATE OF CONTACT

10-5-71

SUBJECT

The Museum has been dealing with Manhattan Direct Mail for many years. Miss Caputo Mrs Cohen stated that they deal with Mrs Evers Miller and Bill Miller. They have been handling the job for the Museum for the past 2 yrs. The person who did this work prior to 69 has retired. The Museum has direct mailing thru Man Direct Mailing and or twice a week and all dealings are thru Bill Evers or Mrs Evers Miller now with the nfk

DO NOT WRITE IN MARGINS

Exhibit No.

24

SIGNATURE

Shuchuck

DISTRICT OFFICE

☐ CR

☒ FR

☐ SR

☐ CLAIMS
☐ CLERICAL

☐ OTHER (Specify)

DATE OF REPORT

PAGE OF

1120

U.S. Treasury Department
Internal Revenue ServiceCOPY
U.S. Corporation Income Tax Return
For the year January 1-December 31, 1966, or other taxable year beginning1966, ending
(PLEASE TYPE OR PRINT)

346

1966

- Check if—
☐ Sole proprietorship ☐ or partnership ☐ electing under sec. 1361 to be taxed as a corporation.
☐ Consolidated return. ☐
☐ Parent holding Co. ☐
☐ S corporation Code No. (see instructions)

Name

MANHATTAN DIRECT MAIL, INC.

Number and street

122 DUANE STREET

City or town, State, and ZIP code

NEW YORK, N.Y. 10007

E Employer Identification No.

13-5555409

F County in which taxes are paid

NEW YORK

G Enter total assets, from 14 Sch. L (see instructions)

179,189.12

IMPORTANT—All applicable lines and schedules must be filed in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME

- 1 Gross receipts or gross sales Less: Returns and allowances
 2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)
 3 Gross profit
 4 Dividends (Schedule C)
 5 Interest on obligations of the United States and U.S. instrumentalities
 6 Other interest
 7 Rents
 8 Royalties
 9 Net gains (losses)—(separate Schedule D)
 10 Other income (attach schedule)
 11 TOTAL income—Add lines 3 through 10 204,308.67
 106,170.32
 98,138.35
 3,445.00

DEDUCTIONS

- 12 Compensation of officers (Schedule E)
 13 Salaries and wages (not deducted elsewhere)
 14 Repairs (do not include cost of improvements or capital expenditures)
 15 Bad debts (Schedule F if reserve method is used)
 16 Rents
 17 Taxes (attach schedule)
 18 Interest
 19 Contributions (attach schedule—see instructions for limitation)
 20 Losses by fire, storm, shipwreck, other casualty, or theft (attach schedule)
 21 Amortization (attach schedule)
 22 Depreciation (Schedule G)
 23 Depletion (attach schedule)
 24 Advertising
 25 (a) Pension, profit-sharing, stock bonus, annuity plans (see instructions)
 (b) Other employee benefit plans (see instructions)
 26 Other deductions (attach schedule)
 27 TOTAL deductions in lines 12 through 26 101,583.35
 29,848.29
 4,950.50
 2,076.03
 840.26
 5,511.75
 6,877.98
 7,523.24
 404.05
 23,142.93
 81,174.71
 20,408.64
 2,928.25
 29,282.25
 17,480.39
 3,330.14

TAX

- 31 TOTAL income tax (Schedule J)
 32 Credits: (a) Tax paid with Form 7004 application for extension (attach copy)
 (b) Payments and credits on 1966 declaration of estimated tax
 (c) Credit from regulated investment companies (attach Form 2439)
 (d) Credit for U.S. tax on nonhighway gas. and lub. oil (attach Form 4136)
 33 If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here
 34 If tax (line 31) is less than credits (line 32) Enter the OVERPAYMENT here
 35 Enter amount of line 34 you want: Credited on 1967 estimated tax Refunded

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE
SEAL

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

CPA

342 MADISON AVE. NY, NY 10017

55 (6/92)

Schedule A—COST OF GOODS SOLD (See instruction 2)

1 Inventory at beginning of year	1,500.00
2 Merchandise bought for manufacture or sale	47,569.68
3 Salaries and wages	58,600.04
4 Other costs (attach schedule)	
5 Total	107,670.32
6 Less inventory at end of year	1,500.00
7 Cost of goods sold—Enter on line 2, page 1	106,170.32

Method of inventory valuation

Schedule C—DIVIDENDS (See instruction 4)

1 Domestic corporations subject to 85% deduction	3445.00
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Other dividends from foreign corporations	
5 Income from controlled foreign corporations (attach Form 3646)	
6 Foreign dividend gross-up (section 78)	
7 Qualifying dividends from affiliated groups (section 243(b))	
8 Other	
9 Total—Enter on line 4, page 1	3445.00

Schedule E—COMPENSATION OF OFFICERS (See page 5 of instructions)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	4. Common stock owned	5. Preferred stock owned	6. Amount of compensation	7. Expense account allowance
WILLIAM DANA MILLER - 611 ROTHILL RD. N.Y.	PRES	FULL	42.826		4125.00	
MARIE E. MILLER - " " " " " "	VIC. PRES	"	47.826		11,600.00	
WILLIAM L. MILLER - " " " " " "	SEC. Y	"	43.48		14,123.00	
Total compensation of officers—Enter here and on line 12, page 1						29,848.00

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1961						
1962						
1963	476.40	20,280.25	4,109.26			4,109.26
1964	21,715.26	20,481.86	2,023.30			3,221.81
1965	54,175.24	204,308.67	840.26			4,062.07
1966						

Schedule G—DEPRECIATION (See instruction 22)

1. Group and guideline class or description of property	2. Basis acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
Taxpayers using Revenue Procedure 62-21: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.						
1 Total additional first-year depreciation (do not include in items below)						1473.00
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
1964-1965	8060.00	3830.50	S. OF D.	4 YRS.		2216.50
1956-1958	2208.78	1931.08	S. L.	10 "		168.51
1959-1966	34302.68	15,519.86	S OF D.	10 "		3665.23
(70% 97)	(70% 97)					
2 Totals						7573.24
3 Less amount of depreciation claimed in Schedule A and elsewhere on return						523.24
4 Balance—Enter here and on line 22, page 1						

Schedule H—SUMMARY OF DEPRECIATION

1 Under Rev. Proc. 62-21	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
2 Other	168.51		5881.73		1473.00		7573.24

FORM **3468**
(REVISED)**Computation of Investment Credit****1966**U.S. Treasury Department
Internal Revenue ServiceTO BE ATTACHED TO YOUR TAX RETURN
For the year January 1–December 31, 1966, or other taxable year beginning
1966, ending 19Name and address
MANHATTAN DIRECT MAIL, INC.
122 DUANE STREET
NEW YORK, N.Y. 10017

- 1 Investment in new and used property including investment in suspension period property
-
- NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Investment (Column 2 x column 3)
NEW PROPERTY	(a)	4 or more but less than 6		33 1/3	
	(b)	6 or more but less than 8		66 2/3	
	(c)	8 or more	7365.00	100	7365.00
USED PROPERTY (See instructions for dollar limitation)	(d)	4 or more but less than 6		33 1/3	
	(e)	6 or more but less than 8		66 2/3	
	(f)	8 or more		100	

- 2 Total investment—Add lines 1(a) through (f) 7365.00
- 3 (a) Amount of investment on line 2 which is attributable to suspension period property
- (b) Amount of exemption from suspension period property (amount of investment in suspension period property in column 2, line 1, which is selected to be treated as qualified property—not to exceed \$20,000) 7365.00
- (c) Enter in column 2 below the amount of investment on line 3(b) according to life years:

(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) (Column 2 x column 3)
4 or more but less than 6		33 1/3	
6 or more but less than 8		66 2/3	
8 or more	7365.00	100	7365.00

- (d) Total of column 4 7365.00
- 4 Line 3(a) less line 3(d) 7365.00
- 5 Total qualified investment—Line 2 less line 4 515.55
- 6 Tentative investment credit—7% of line 5 (3% for public utility property)
- 7 Carryback and carryover of unused credit(s) (attach computation) 515.55
- 8 TOTAL—Add lines 6 and 7 515.55

COMPUTATION OF TAX FOR PURPOSES OF LIMITATION

- 9 (a) Individuals—Enter amount from line 12, page 1, Form 1040 3,845.69
- (b) Estates and trusts—Enter amount from line 25 or 26, page 1, Form 1041
- (c) Corporations—Enter amount from line 7, Tax Computation Schedule, Form 1120
- 10 Individuals, estates and trusts: (a) Foreign tax credit
- (b) Retirement income credit
- 11 Total—Add lines 10(a) and (b) 3,845.69
- 12 Line 9 less line 11

LIMITATION BASED ON AMOUNT OF TAX

(Married persons filing separately, affiliated groups, estates and trusts, see instruction 13)

- 13 (a) Enter amount on line 12 or \$25,000, whichever is lesser 3,845.69
- (b) If line 12 is in excess of \$25,000, enter 25% of the excess
- 14 Total—Add lines 13(a) and (b) 3,845.69
- 15 Less 7% of line 4 (3% for public utility property) 3,845.69
- 16 Line 14 less line 15 515.55
- 17 Investment credit—Enter amount on line 8 or line 16, whichever is lesser 515.55

SCHEDULE A

If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$	\$	

NAME MANHATTAN DIRECT MAIL, INC.

549

ADDRESS 122 DUANE STREET

IND. NO. _____

NEW YORK, N.Y. 10007YEAR ENDED 12-31-61

FORM 1120, LINE 26, OTHER DEDUCTIONS:

CLIENT MEETINGS, SELLING AND ENTERTAINING
COMMISSIONS

3742 71

TELEPHONE

2653 82

ELECTRICITY

2120 40

DELIVERY AND TRUCKING EXPENSE

682 15

OFFICE SUPPLIES, STATIONERY, POSTAGE

6349 89

GROUP LIFE, MAJOR MEDICAL, HOSPITALIZATION INSURANCE

252 74

INSURANCE

3100 14

ACCOUNTING AND LEGAL

1867 77

MISCELLANEOUS

2100 00

273 31

23142 93

LINE 17, TAXES:

PAYROLL TAXES

NY CITY COMMERCIAL RENT

4470 96

NY CITY GROSS RECEIPTS

284 28

NY CITY FRANCHISE

265 26

NY STATE FRANCHISE

769 90

1087 55

6877 95

Schedule I—SPECIAL DEDUCTIONS

(a) 85 percent of line 1, Schedule C	2,928.25
(b) 80.208 percent of line 2, Schedule C	
(c) 85 percent of line 3, Schedule C	350
2 Total (not to exceed 85 percent of [line 28, page 1, less the sum of lines 3 and 5 of this schedule]). (The 85 percent limitation does not apply to a year in which a net operating loss occurs.)	2,928.25
3 100 percent of line 7, Schedule C	
4 Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss)	
5 Western Hemisphere trade corporations (not allowable in year of net operating loss)	
6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1.	2,928.25

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1)	17,480.39
2 Surtax exemption (line 1, \$25,000, or amount apportioned under section 1561, whichever is lesser)	17,480.39
3 Line 1 less line 2	
4 (a) 22 percent of line 1	3,845.69
(b) 26 percent of line 3	
(c) If multiple surtax exemption is elected under section 1562, enter 6 percent of line 2	
5 Income tax (line 4, or line 26 of separate Schedule D, whichever is lesser)	3,845.69
6 Foreign tax credit (attach Form 1118)	
7 Line 5 less line 6	3,845.69
8 Investment credit (attach Form 3468)	515.55
9 Line 7 less line 8	3,330.14
10 Tax under section 541 of the Internal Revenue Code (attach Schedule 1120 PH)	
11 Tax from recomputing prior year investment credit (attach computation)	
12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1.	3,330.14

H Date incorporated

1-30-50

(1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☒

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes ☐ No ☒
(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:

(a) name, address, and identifying number; and
(b) percentage owned.

If the answer to (1) above is "Yes," include the taxable income (or loss) of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☒

If "Yes," see Inst. K. Enter amount here

K Did you at any time during the year own directly or indirectly any stock of a foreign corporation? Yes ☐ No ☒

If "Yes," attach statement required by instruction N.

L Amount of taxable income (or loss) for: 1963 4,775.14
1964 16,218.96 1965 13,691.61

M Did you claim a deduction for expenses connected with:

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☒ (Other than where the operation of the facility was the principal business.) Yes ☐ No ☒

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☒

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☒

(4) Vacations for employees or members of their families?

(Other than amount reported on Form W-2.) Yes ☐ No ☒

N Refer to page 7 of instructions and state the:

Principal business activity DIRECT MAIL

Principal product or service COMMERCIAL PRINTING

O Were you a member of a controlled group subject to the provisions of section 1561? Yes ☐ No ☒ or section 1562?

Yes ☐ No ☒

If "Yes," check type of relationship:

(1) parent-subsidiary ☐

(2) brother-sister ☐

(3) combination of (1) and (2) ☐ (see section 1563)

P Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1966? Yes ☒ No ☐

If "Yes," where were they filed? PHILA., PA

Q Did you make distributions during the taxable year:

(1) that are not considered wholly taxable as dividends to shareholders because of insufficient earnings and profits, or (2) in a section 333 liquidation where shareholders are taxed on their pro rata share of earnings and profits? Yes ☐ No ☒

(See sections 316, 301, and 333.) If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes ☐ No ☒

If "Yes," attach explanation.

S Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☒ (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Schedule M-1—BALANCE SHEETS

351

Page 4

	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
ASSETS				
1 Cash	32,255.86	40,313.36	54,175.24	11,021.81
2 Trade notes and accounts receivable	3,221.81	29,534.05	4,062.07	50,113.17
(a) Less allowance for bad debts		1,500.00		1,500.00
3 Inventories		1,037.97		737.8
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets	37,273.43	65,489.04	43,999.46	98,466.87
(a) Less accumulated depreciation	21,287.44	15,925.99	28,101.71	15,827.35
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		2,363.02		1,522.85
LIABILITIES AND CAPITAL		156,223.43		179,189.12
15 Accounts payable		5,450.06		7,307.17
16 Mtgs., notes, bonds payable in less than 1 yr.		7,145.58		11,175.68
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtgs., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock	11,500.00	11,500.00	11,500.00	11,500.00
(b) Common stock		2,750.00		2,750.00
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)		129,377.77		146,456.27
24 Retained earnings—Unappropriated				
25 Loss on sale of treasury stock				
26 Total liabilities and capital		156,223.43		179,189.12

Schedule M-2—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books	17,078.50	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax	3,330.14	(a) Nontaxable interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		(a) Depreciation \$	
5 Expenses recorded on books this year not deducted in this return (itemize)		(b) Depletion \$	
(a) Depreciation \$		9 Total of lines 7 and 8	23,428.64
(b) Depletion \$		10 Income (line 28, page 1)—line 6 less 9	
6 Total of lines 1 through 5	20,408.64	5 Distributions: (a) Cash	
Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24, page 4)		(b) Stock	
1 Balance at beginning of year	122,377.77	(c) Property	
2 Net income per books	17,078.50	6 Other decreases (itemize)	
3 Other increases (itemize)		7 Total of lines 5 and 6	
4 Total of lines 1, 2, and 3	146,456.27	8 Balance at end of year (line 4 less 7)	146,456.27

FORM **1120**
U.S. Treasury Department
Internal Revenue Service

U.S. Corporation Income Tax Return
For calendar year 1967 or other taxable year beginning

1967, ending 19____
(PLEASE TYPE OR PRINT)

052
1967

- Check **one**—
A Sole proprietorship ☐ or partnership ☐ electing under section 1361 to be taxed as a corporation.
B Consolidated return. ☐
C Personal Holding Co. ☐
D Business Code No. (see instr.)

Name
MANHATTAN DIRECT MAIL, INC.
Number and street
122 DUANE STREET
City or town, State, and ZIP code
NEW YORK, N.Y. 10007

E Employer Identification No.
13-555407
F County in which located.
NY
G Enter total assets from H, 14, column (D), Schedule (See instruction R)
\$217,490.84

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1 Gross receipts or gross sales	Less: Returns and allowances	281,663.49
2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		163,246.41
3 Gross profit		118,417.08
4 Dividends (Schedule C)		4,240.00
5 Interest on obligations of the United States and U.S. instrumentalities		
6 Other interest		
7 Gross rents		
8 Gross royalties		
9 Net gains (losses)—(separate Schedule D)		
10 Other income (attach schedule)		
11 TOTAL income—Add lines 3 through 10		122,757.08

DEDUCTIONS

12 Compensation of officers (Schedule E)	37,300.00
13 Salaries and wages (not deducted elsewhere)	8,172.55
14 Repairs (do not include capital expenditures)	3,910.28
15 Bad debts (Schedule F if reserve method is used)	17.57
16 Rents	6,108.00
17 Taxes (attach schedule)	8,916.66
18 Interest	
19 Contributions (attach schedule—see instructions for limitation)	
20 Casualty or theft losses (attach schedule)	95.00
21 Amortization (attach schedule)	
22 Depreciation (Schedule G)	
23 Depletion (attach schedule)	6,522.26
24 Advertising	
25 (a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)	863.98
(b) Other employee benefit plans (see instructions)	
26 Other deductions (attach schedule)	
27 TOTAL deductions on lines 12 through 26	21,275.42
28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	96,181.72
29 Less: (a) Net operating loss deduction (see instructions—attach schedule)	26,595.36
(b) Special deductions (Schedule I)	
30 Taxable income (line 28 less line 29)	3,689.00

TAX

31 TOTAL income tax (Schedule J)	22,886.96
32 Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)	4,532.51
(b) 1967 estimated tax payments (include 1966 overpayment allowed as a credit)	
(c) Credit from regulated investment companies (attach Form 2439)	
(d) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)	
33 If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. See instr. G for Tax Deposit System	4,532.51
34 If tax (line 31) is less than credits (line 32) Enter the OVERPAYMENT here	
35 Enter amount of line 34 you want: Credited to 1968 estimated tax	
Refunded	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on information of which he has any knowledge.

CORPORATE SEAL

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

CPA 244 MADISON AVE NY NY 10017

57 (LAW)

50-10-70622-1

Schedule A—COST OF GOODS SOLD (See instruction 2)

1 Inventory at beginning of year	1,500.00
2 Merchandise bought for manufacture or sale	72,132.30
3 Salaries and wages	91,114.11
4 Other costs (attach schedule)	
5 Total	164,746.41
6 Less inventory at end of year	1,500.00
7 Cost of goods sold—Enter on line 2, page 1	163,246.41

Method of inventory valuation

Schedule C—DIVIDENDS (See instruction 4)

1 Domestic corporations subject to 85% deduction	4,340.00
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Dividends from wholly owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5 Other dividends from foreign corporations	
6 Income from controlled foreign corporations (attach Form 3646)	
7 Foreign dividend gross-up (section 78)	
8 Qualifying dividends from affiliated groups (section 243(b))	
9 Other	
10 Total—Enter here and on line 4, page 1	4,340.00

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	Percent of corporation stock owned	4. Amount of compensation	7. Expense account allowances
WILLIAM D. MILLER - 661 FORT HILL RD, NY NY	PRES.	FULL	47.8%	1,500.00	
MARIE E. MILLER - " " " " " "	VICE PRES.	"	47.8%	16,600.00	
WILLIAM LEWIS - " " " " " "	SECY	"	4.34%	19,200.00	
Total compensation of officers—Enter here and on line 12, page 1				37,300.00	

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1962						
1963						
1964	64,470.40	720,260.35	4,109.26			
1965	37,755.86	201,981.85	2,023.30			4,109.26
1966	54,175.24	204,328.67	840.26		2,910.75	3,221.81
1967	55,018.03	281,663.47	17.57		1,752.61	4,062.07
						2,327.03

Schedule G—DEPRECIATION (See instructions for Schedule G)

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
Buildings						1195.95
Furniture and fixtures						
Transportation equipment	1964-1967	11662.18	6053.82	S.O.F.D.	4 yrs.	2532.24
Machinery and other equipment	1962-1965	1519.78	1390.62	S.L.	10 "	126.39
Other (specify)	1967, 1967	40323.44	20658.09	S.O.F.D.	10 "	2867.61
FULLY DEPRECIATED		(1189.60)	(1189.60)			
Transp. Equip.		(4066.20)	(4066.20)			
2 Totals		48,249.74				6522.26
3 Less amount of depreciation claimed in Schedule A and elsewhere on return						
4 Balance—Enter here and on line 22, page 1						6522.26

Schedule H—SUMMARY OF DEPRECIATION

1 Under Rev. Procs. 62-21 and 68-13	Straight line	Declining balance	Sum of the years'-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
2 Other	126.39		5199.92		1195.75		6522.26

COPY

54

FORM **3468**U.S. Treasury Department
Internal Revenue Service**Computation of Investment Credit**TO BE ATTACHED TO YOUR TAX RETURN
For calendar year 1967 or other taxable year beginning**1967**

1967, ending _____, 19____

Name and address
MANHATTAN DIRECT MAIL, INC
122 DEANE STREET
NEW YORK, N.Y. 10007**1 Investment in new and used property including investment in suspension period property**

NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Investment (Column 2 x column 3)
NEW PROPERTY	(a)	4 or more but less than 6	2596.18	33 1/3	114.75
	(b)	6 or more but less than 8		66 2/3	
	(c)	8 or more	5979.76	100	5979.76
USED PROPERTY (See instructions for dollar limitation)	(d)	4 or more but less than 6		33 1/3	
	(e)	6 or more but less than 8		66 2/3	
	(f)	8 or more		100	

2 Total investment—Add lines 1(a) through (f)

7175.94

3 (a) Amount of investment on line 2 which is attributable to suspension period property

(b) Amount of exemption from suspension period property (cost of suspension period property in column 2, line 1, which is selected to be treated as qualified property—not to exceed \$20,000 less any amount selected in prior year)

7175.94

(c) Enter in column 2 below the amount of investment on line 3(b) according to life years:

(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) (Column 2 x column 3)
4 or more but less than 6	2596.18	33 1/3	114.75
6 or more but less than 8		66 2/3	
8 or more	5979.76	100	5979.76

(d) Total of column 4

4 Line 3(a) less line 3(d)**5 Total qualified investment—Line 2 less line 4****6 Tentative investment credit—7% of line 5 (3% for public utility property)****7 Carryback and carryover of unused credit(s) (attach computation)****8 TOTAL—Add lines 6 and 7****LIMITATION****9 (a) Individuals—Enter amount from line 12, page 1, Form 1040**

(b) Estates and trusts—Enter amount from line 25 or 26, page 1, Form 1041

(c) Corporations—Enter amount from line 7, Tax Computation Schedule, Form 1120

10 Individuals, estates and trusts: (a) Foreign tax credit

(b) Retirement income credit

11 Total—Add lines 10(a) and (b)**12 Line 9 less line 11**

(Married persons filing separately, affiliated groups, estates and trusts, see instruction 13)

13 (a) Enter amount on line 12 or \$25,000, whichever is lesser

(b) If line 12 exceeds \$25,000, multiply the excess by the applicable percentage determined in accordance with instruction 13.

14 Total—Add lines 13(a) and (b)**15 Less 7% of line 4 (3% for public utility property)****16 Line 14 less line 15****17 Investment credit—Enter amount on line 8 or line 16, whichever is lesser****SCHEDULE A**

If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$	\$	

COPY

NAME MANHATTAN DIRECT MAIL, INC.

55

ADDRESS 122 DUANE STREET

IND. NO. F-1120

NEW YORK, N.Y. 10007

YEAR ENDED 12-31-67

LINE 26, OTHER DEDUCTIONS									
CLIENT MEETINGS, SEALS AND ENTERTAINMENT									247.61
COMMISSIONS									2,973.15
TELEPHONE									2,826.47
ELECTRICITY									74.82
DELIVERY AND TRUCKING EXPENSE									5,111.10
OFFICE SUPPLIES, STATIONERY, POSTAGE									5.42
INSURANCE									1.00
GROUP LIFE, MATERNAL MEDICAL, ACCIDENT AND SICKNESS INSURANCE									2.00
PROFESSIONAL									2.00
MISCELLANEOUS									2.11
									16,811.78
									24,275.43
LINE 17 TAXES:									
FEDERAL TAXES									5,111.10
NY CITY COMMERCIAL RENT									5,111.10
NY CITY FRANCHISE									1,503.09
NY STATE FRANCHISE									14.00
									8,916.66
SCHEDULE L, DEBITABLE INTERESTS:									
100 SH AMERCO PETERSON									5.00
100 SH GENERAL MOTORS									7,411.92
100 SH AIRFORD & WELSH									8,072.02
200 SH SOUTHERN PACIFIC									11,200.15
100 SH AM. TEL & TEL.									6,784.07
									5,440.40
									103,910.51

Schedule I—SPECIAL DEDUCTIONS

(a) 85 percent of line 1, Schedule C	3,689.00
(b) 60.208 percent of line 2, Schedule C	
(c) 85 percent of line 3, Schedule C	
(d) 100 percent of line 4, Schedule C	
2 Total—Not to exceed 85 percent of (line 28, page 1, less the sum of lines 3 and 5 of this schedule). The 85-percent limitation does not apply to a year in which a net operating loss occurs	3,689.00
3 100 percent of line 8, Schedule C	
4 Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss)	
5 Western Hemisphere trade corporations (not allowable in year of net operating loss)	
6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1.	3,689.00

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1)	22,883.36
2 Surtax exemption (line 1, \$25,000, or amount apportioned under section 1561, whichever is lesser)	22,883.36
3 Line 1 less line 2	None
4 (a) 22 percent of line 1	5,035.00
(b) 26 percent of line 3	
(c) If multiple surtax exemption is elected under section 1562, enter 6 percent of line 2	
5 Income tax (line 4, or line 26 of separate Schedule D, whichever is lesser)	5,035.00
6 Foreign tax credit (attach Form 1118)	5,035.00
7 Line 5 less line 6	5,035.00
8 Investment credit (attach Form 3468)	5,035.00
9 Line 7 less line 8	4,532.51
10 Personal holding company tax (attach Schedule 1120 PH)	
11 Tax from recomputing prior year investment credit (attach computation)	
12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1.	4,532.51

Vete Incorporated

1-30-50

(1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☒

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes ☐ No ☒
(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:

(a) name, address, and identifying number; and
(b) percentage owned.

If the answer to (1) above is "Yes," include the taxable income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☒
If "Yes," enter the aggregate gross dollar amount billed during the year

K Amount of taxable income (or loss) from line 30, page 1, Form 1120 for: 1964 16,215.06 1965 13,691.61 1966 20,418.64

L Did you claim a deduction for expenses connected with:

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☒

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than as by employees while in business travel status.) Yes ☐ No ☒

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☒

(4) Vacations for employees or members of their families?

(Other than amount reported on Form W-2.) Yes ☐ No ☒

M Refer to page 7 of instructions and state the:

Principal business activity DIRECT MAIL

Principal product or service COMMERCIAL PRINTING

N Were you a member of a controlled group subject to the provisions of section 1561 Yes ☐ No ☒ or section 1562? Yes ☐ No ☒

If "Yes," check type of relationship:

(1) parent-subsidiary ☐

(2) brother-sister ☐

(3) combination of (1) and (2) ☐ (see section 1563)

O Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1967? Yes ☒ No ☐

If "Yes," where were they filed? PHILA. PA.

P Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes ☐ No ☒

If "Yes," attach explanation.

Q Did you pay dividends during the taxable year which you considered to be partially or wholly nontaxable to shareholders? Yes ☐ No ☒ (See sections 301 and 316.) If this is a consolidated return, answer here for parent corporation and on Form 851, "Affiliated Schedule," for each subsidiary.

R Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☒ (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Schedule L—BALANCE SHEETS

057

Page 4

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash	54,175.24	11,021.31	55,018.53	38,236.70
2 Trade notes and accounts receivable	4,060.07	5,113.17	2,327.62	5,690.10
(a) Less allowance for bad debts		1,500.00		1,500.00
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		737.87		1,371.56
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)		98,466.17		103,916.57
9 Buildings and other fixed depreciable assets	42,927.46		48,244.24	
(a) Less accumulated depreciation	28,101.71	15,827.75	29,368.31	18,881.43
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)		1,521.85		898.23
14 Total assets		179,189.12		217,490.89
LIABILITIES AND CAPITAL				
15 Accounts payable		7,307.17		7,201.93
16 Mtgs., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)		11,175.68		27,539.84
18 Loans from stockholders				
19 Mtgs., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock	11,500.00	11,500.00	11,500.00	11,500.00
22 Paid-in or capital surplus (attach reconciliation)		2,750.00		2,750.00
23 Retained earnings—Appropriated (attach sch.)		146,456.27		168,499.12
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock				
26 Total liabilities and capital		179,189.12		217,490.89

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books	22,042.85	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax	4,522.51	(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		(a) Depreciation \$	
5 Expenses recorded on books this year not deducted in this return (itemize)		(b) Depletion \$	
(a) Depreciation \$		9 Total of lines 7 and 8	
(b) Depletion \$		10 Income (line 28, page 1)—line 6 less 9	26,525.36
6 Total of lines 1 through 5	26,525.36		

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24, page 4)

1 Balance at beginning of year	146,456.27	5 Distributions: (a) Cash	
2 Net income per books	22,042.85	(b) Stock	
3 Other increases (itemize)		(c) Property	
4 Total of lines 1, 2, and 3	168,499.12	6 Other decreases (itemize)	
		7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	168,499.12

Form 1040

U.S. Individual Income Tax Return

for the year January 1–December 31, 1966, or other taxable year beginning 1966, ending 1966, ending 19

U.S. Treasury Department—Internal Revenue Service

1966

Please print or type

First name and initial (If joint return, use first names and middle initials of both) **WILLIAM DONA**

Last name **MILLER**

Home address (Number and street or rural route) **142 DUNE STREET**

City, town or post office, and State **NEW YORK, N.Y.**

ZIP code **10007**

Your social security number (Husband's, if joint return) **091 10 123**

Your occupation **CLERK**

Wife's number, if joint return **091 10 123**

Wife's occupation **CORPORATE CLERK**

Enter the name and address used on your return for 1965 (if the same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1965 names and addresses.

Your present employer and address **M. J. MILLER & SONS, INC.**

Wife's present employer and address, if joint return **M. J. MILLER & SONS, INC.**

Filing Status—check only one:

- 1a ☐ Single
- 1b ☐ Married filing joint return (even if only one had income)
- 1c ☒ Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.

- 1d ☐ Unmarried Head of Household
- 1e ☐ Surviving widow(er) with dependent child

Exemptions Regular 65 or over Blind

- 2a Yourself ☒
- 2b Wife ☐
- 3a First names of your dependent children who lived with you **MARIE 11-10-1973**

- 3b Number of other dependents (from page 2, Part I, line 3) **2**
- 4 Total exemptions claimed **4**

- Income 5 Wages, salaries, tips, etc. If not shown on attached Forms W-2, attach explanation
- 6 Other income (from page 2, Part II, line 8)
- 7 Total (add lines 5 and 6)
- 8 Adjustments (from page 2, Part III, line 5)
- 9 Total income (subtract line 8 from line 7)
- 10 Tax Table—If you do not itemize deductions and line 9 is less than \$5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.

11 Tax Rate Schedule—

- 11a If you itemize deductions, enter total from page 2, Part IV. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of:
- (1) 10 percent of line 9 or;
- (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above.
- 11b Subtract line 11a from line 9.
- 11c Multiply total number of exemptions on line 4, above, by \$600.
- 11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12.

- 12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see line 11)
- 13 Total credits (from page 2, Part V, line 5)
- 14a Income tax (subtract line 13 from line 12)
- 14b Tax from recomputing prior year investment credit (attach statement)
- 15 Self-employment tax (Schedule C-3 or F-1)
- 16 Total tax (add lines 14a, 14b, and 15)
- 17 Total Federal income tax withheld (attach Forms W-2)
- 18 1966 Estimated tax payments (include 1965 overpayment allowed as credit)
- 19 Excess F.I.C.A. Tax Withheld (two or more employers—see page 5 of inst.)
- 20 Nonhighway Federal gasoline tax—Form 4136, Reg. Inv.—Form 239
- 21 Total (add lines 17, 18, 19, and 20)

Tax Credits Payments

Tax Due or Refund

- 22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return
- 23 If payments (line 21) are larger than tax (line 16), enter Overpayment
- 24 Amount of line 23 you wish credited to 1967 Estimated Tax
- 25 Subtract line 24 from 23. Apply to: ☐ U.S. Savings Bonds, with excess refund ☐ Refund only

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a tax preparer other than myself, this declaration is based on all information of which I have knowledge.

BEST COPY OBTAINABLE

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Exhibit No. 57 (8/11)

Date

Signature of preparer other than taxpayer.

Address

Date

50-10-702-17-0

PART I. Exemptions Complete only for dependents claimed on line 3b, page 1

Form 1040-1966-Page 2

(a) NAME (if more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home, if born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

PART II. Income from sources other than wages, etc.

1a Dividends and other distributions on stock (Name of payer—write (H), (W), (J), for stock held by husband, wife, or jointly)

SCHEDULE ATTACHED 2387.20

Total line 1a	2387.20
1b Exclusion (see instructions)	100.00
1c Capital gain distributions	
1d Nontaxable distributions	100.00
1e Total lines 1b, 1c, and 1d	
1f Taxable dividends (line 1a less line 1e— not less than zero)	2287.20

2 Interest (name of payer)	
2a Earnings from savings and loan assoc., mutual savings banks, credit unions, etc. KING OF SAVINGS 221.50 NORTH HAVEN 221.50 ISLE OF SAVINGS 221.50	
Total line 2a	715.50
2b Interest on bank deposits (other than mutual savings)	
Total line 2b	
2c Other interest (bonds, etc.)	
Total line 2c	
2d Total interest income (lines 2a, 2b, & 2c)	715.50

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (Sch. B)	18207.24
4 Business income (Schedule C)	
5 Sale or exchange of property (Schedule D)	140.72
6 Farm income (Schedule F)	
7 Miscellaneous income (state nature) STATE OF CONNECTICUT 221.50 STATE OF CONNECTICUT 221.50 STATE OF CONNECTICUT 221.50	
Total line 7	221.50
8 TOTAL (add lines 1f through 7. Enter here and on page 1, line 5)	21064.35

PART III. Adjustments

- "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement).
- Moving expenses (attach Form 3903).
- Employee business expense (attach Form 2106 or other statement).
- Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE).
- TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8.

EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

PART IV. Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list. If 65 or over see instructions.

1 Total cost of medicine and drugs	220.00
2 Enter 1% of line 9, page 1	200.00
3 Subtract line 2 from line 1	
4 Other medical, dental expenses (include hospital insurance premiums)	854.00
5 Total (add lines 3 and 4)	1054.00
6 Enter 3% of line 9, page 1	616.00
7 Subtract line 6 from line 5; see page 8 of instructions for maximum limitation	1054.00

Contributions.—Cash—including checks, money orders, etc. (itemize)

UNITED METHODIST CHURCH 250.00
VARIETY STORE CHARITIES 300.00

1 Total cash contributions	550.00
2 Other than cash (see instructions for required statement). Enter total of such items here.	
3 Carryover from prior years (see page 8 of inst.).	
4 Total contributions (add lines 1, 2, and 3—see instructions for limitation)	550.00

Taxes.—Real estate	276.80
State and local gasoline	75.00
General sales (see page 15 of instructions)	300.00
State and local income	172.10
Personal property	
Total taxes	823.90

Interest expense.—Home Mortgage

Other (itemize)	
Total interest expense	

Miscellaneous deductions.—(see page 9 of instructions)

Total Miscellaneous	
TOTAL DEDUCTIONS (for page 1, line 11a)	2711.10

PART V. Credits

1 Retirement income credit (Schedule R)	
2 Investment credit (Form 3468)	
3 Foreign tax credit (Form 1116)	279.00
4 Tax-free covenant bonds credit	
5 TOTAL CREDITS (add lines 1 through 4). Enter here and on page 1, line 13.	279.00

**SCHEDULE B
(Form 1040)**

U.S. Treasury Department
Internal Revenue Service

Supplemental Schedule of Income and Retirement Income Credit

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

Name and address as shown on page 1 of Form 1040

WILLIAM DONA MILLER
122 DUNNE STREET
NEW YORK, N.Y. 10007

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Part I.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

1 Investment in contract		4 Amount received this year	
2 Expected return		5 Amount excludable (line 4 multiplied by line 3)	
3 Percentage of income to be excluded (line 1 divided by line 2)		6 Taxable portion (excess of line 4 over line 5)	

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4.

1 Cost of annuity (amounts you paid)	245.62	4 Amount received this year	2185.08
2 Cost received tax-free in past years	245.62	5 Taxable portion (excess, if any, of line 4 over line 3)	2185.08
3 Remainder of cost (line 1 less line 2)	0.00		

Part II.—RENT AND ROYALTY INCOME

1. Kind and location of property	2. Total amount of rents	3. Total amount of royalties	4. Depreciation (complete in Part IV) or depletion (attach computation)	5. Repairs (attach itemized list)	6. Other expenses (attach itemized list)
OIL ROYALTY PAID BY WILLIAM DONA MILLER		27111.91	7455.76		712.53
1 Totals		27111.91	7455.76		712.53

Part III.—INCOME OR LOSSES FROM PARTNERSHIPS, ESTATES OR TRUSTS, ETC.

1 Partnerships (name, address, and nature of income)	WILLIAM DONA MILLER
2 Small business corporations (subchapter S—name and address)	
3 Estates or trusts (name and address)	

Total of Parts I, II, and III (Enter here and on page 2, Part II, line 3, Form 1040)

Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62-21 and 65-13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62-21 and 65-13 and the second heading for other authorized practices.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life—OR Rate (5%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)							
Total cost or other basis							
2 Total depreciation (Enter here and in Part II, column 4 above)							

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years'-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62-21							
2 Other							

WILLIAM DANH MILLER

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142 DUANE STREET

IND. NO.

NEW YORK, N.Y. 10007

YEAR ENDED 1966

COLUMN 6 - TAXES PAID OR REFUNDED:				BALANCE	DOLLARS
WITHHOLDING TAX					36.12
ADDITIONAL TAX - 1/3 INSTALLMENT				17842.00	2281.2
					7051.1
COLUMN 7 - CARRYBACK OR CARRYOVER:					
BALANCE FROM 1964					2128.5
PAID 1965					1000.0
BALANCE AVAILABLE FOR 1966					2128.5
SCHEDULE B, PART II, ITEM 6 - OTHER EXPENSES:					
FABRISQ, EVANS, PONTI & ROSALES - LEGAL FEES AND DISBURSEMENTS					370.0
JAMES D. MILLER & CO - ACCOUNTING SERVICE					250.0
SERGIO GOLDSTEIN - ACCOUNTING, TAX CONSULT					250.0
DELAWARE TRUST CO - TRUSTEES FEES AND COMMISSIONS					25.0
					1125.0
PART II, ITEM 7 - MISCELLANEOUS TAXES:					
ORDINARY AND NECESSARY EXPENSES PAID OR INCURRED DURING 1966 FOR THE PRODUCTION OR COLLECTION OF INCOME, OR FOR THE MANAGEMENT, CONSERVATION OR MAINTENANCE OF PROPERTY HELD FOR THE PRODUCTION OF INCOME - SECTION 171, I.R.C. 1954:					
1966 EXPENSES INCURRED FOR WESTERN UNION TELEPHONE, CABLE OR AIRMAIL TELEPHONE, TELEGRAMS, POSTAGE, MAIL AND TELETYPE SERVICE					200.0
PART IV, LINE 4 - OTHER MEDICAL, DENTAL EXPENSES:					
MEDICAL INSURANCE					2.0
UNIFORM STATE MEDICAL AID FUND, INC.					25.0
DR. EUSTACE SCHULZ					50.0
MEDICAL TAXES					25.0
					100.0

YEAR ENDED 1966

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SCHEDULE D
(Form 1040)

U.S. Treasury Department
Internal Revenue Service

Gains and Losses From Sales or Exchanges of Property

Attach this schedule to your income tax return, Form 1040

64
1966

Name and address as shown on page 1 of Form 1040 **WILLIAM DANA MILLER**
INDIAN STREET
NEW YORK, N.Y. 10007

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property and how acquired (see instructions for symbols to indicate how acquired—for example, use "B" for stock acquired by exercise of stock option or by employee stock purchase plan)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1						

- 2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
- 3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)
- 4 Net short-term gain (or loss) from lines 1, 2, and 3

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3						
TRAIL HIRE AND CREWMAN'S	12/13/60	4/1/66	1387.69		1186.15	201.54

Total long-term gross sales price

- 6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries
- 7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)
- 8 Capital gain dividends
- 9 Net long-term gain (or loss) from lines 5, 6, 7, and 8
- 10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here
- 11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax)
- 12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side
- 13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) \$1,000

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition	g. Adjusted basis (c less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lessor of f-2 or h) (see instructions)	j. Capital gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963			

- 2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side
- 3 Total other gain. Enter here and in Part IV, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column i in Part III, line 1

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Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
2 Enter your share of non-capital gain (or loss) from partnerships and fiduciaries						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1 Net gain (or loss) from Part I, line 12 or 13	140.72
2 Total ordinary gain from Part II, line 2	
3 Net gain (or loss) from Part III, line 3	
4 Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 5, Form 1040	140.72

COMPUTATION OF ALTERNATIVE TAX—It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

1 Enter the amount from page 1, line 11d, Form 1040	
2 Enter amount from Part I, line 11, on reverse side	
3 Subtract line 2 from line 1	
4 Enter tax on amount on line 3 (use applicable tax rate schedule on page 11 of Form 1040 instructions)	
5 Enter 50% of line 2	
6 Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry	

INSTRUCTIONS (Continued from reverse side of original)

Column 1 of Part II, section 1250 property only.—If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of (1) column h, or

(2) column f-2 less the amount of depreciation computed for the same period using the straight line method,

by the percentage obtained by subtracting from 100%, one percentage point for each full month held in excess of 20 months.

Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

Basis.—In determining gain or loss use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014.

Installment sales.—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Sale of personal residence.—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

- within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or
- within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for \$20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than \$20,000 part of the gain must be taken into income.

Contact your nearest Internal Revenue Service office for full details

or to obtain Form 2119 which may be used to report the sale or exchange or to figure your new basis.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a), Part I. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 10, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used), page 1, Form 1040 computed without capital gains (losses), or (2) \$1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Capital losses retain their character as either short-term or long-term when carried over to the succeeding year. To the extent the net capital losses are deducted from ordinary income, the net short-term capital loss must be considered as deducted first.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 10 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of any undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of the amount which should be included with the amount claimed on line 20, page 1, Form 1040. The remaining 75 percent should be added to the basis of the stock.

Losses on small business stock.—If you had a loss on 1241 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

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Form 1040

U.S. Individual
Income Tax ReturnU.S. Treasury Department, Internal Revenue Service
for the year January 1-December 31, 1967,
or other taxable year beginning 1967, ending 19

1967

Please print or type

First name and initial (If joint return, use first names and middle initials of both) WILLIAM D. AND MARIE E.	Last name MILLER	Your social security number 091 10 1320
Home address (Number and street or rural route) 122 DUANE STREET		Your occupation (Select one) CORPORATE OFFICER
City, town or post office, and State NEW YORK N.Y.		Spouse's social security number 115 10 1413
ZIP code 10007		Spouse's occupation DIRECT MAIL EXECUTIVE

Enter below name and address used on your return for 1966 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses.
SAME

Your present employer and address **MANHATTAN DIRECT MAIL, INC. NEW YORK, N.Y.**

Spouse's present employer and address, if joint return

SAME

Your Filing Status—check only one:

- 1a ☐ Single
1b ☒ Married filing joint return (even if only one had income)
1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here
1d ☐ Unmarried Head of Household
1e ☐ Surviving widow(er) with dependent child

Your Exemptions Regular 65 or over Blind

- 2a Yourself ☒ ☒ ☐ Enter number of boxes checked **4**
2b Spouse ☒ ☒ ☐
3a First names of your dependent children who lived with you
3b Number of other dependents (from page 2, Part I, line 3)
4 Total exemptions claimed

Please attach Copy B of Form W-2 here

Income	5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation	5	13,100.00
If joint return include all income of both husband and wife	6 Other income (from page 2, Part II, line 8)	6	15,121.00
	7 Total (add lines 5 and 6)	7	28,221.00
Find tax from table OR	8 Adjustments to income (from page 2, Part III, line 5)	8	22,221.00
	9 Total income (subtract line 8 from line 7)	9	6,000.00
Figure tax using tax rate schedules	10 If you do not itemize deductions and line 9 is less than \$6,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.	10	
	11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).	11a	3,500.00
	11b Subtract line 11a from line 9	11b	2,500.00
	11c Multiply total number of exemptions on line 4, above, by \$600	11c	2,400.00
	11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12.	11d	100.00
Your Tax, Credits, and Payments	12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 11a-11d)	12	400.00
	13 Total credits (from page 2, Part V, line 4)	13	
	14a Income tax (subtract line 13 from line 12)	14a	400.00
	14b Tax from recomputing prior year investment credit (attach statement)	14b	
	15 Self-employment tax (Schedule C-3 or F-1)	15	
	16 Total tax (add lines 14a, 14b, and 15)	16	400.00
	17 Total Federal income tax withheld (attach Forms W-2)	17	410.00
	18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)	18	
	19 <input type="checkbox"/> Nonhighway Federal gasoline tax—Form 4136. <input type="checkbox"/> Reg. Inv.—Form 2439	19	
	20 1967 Estimated tax payments (include 1966 overpayment allowed as a credit)	20	
Balance Due or Refund	21 Total (add lines 17, 18, 19, and 20)	21	820.00
	22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return	22	
	23 If payments (line 21) are larger than tax (line 16), enter Overpayment	23	
	24 Amount of line 23 you wish credited to 1968 Estimated Tax	24	
	25 Subtract line 24 from line 23. Apply to: <input type="checkbox"/> U.S. Savings Bonds, with excess refunded or <input type="checkbox"/> Refund only	25	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Your signature

Date **5/8/68** and place other than taxpayer

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Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Address

1040-10-1-67

14-10-67

Part I Exemptions Complete only for dependents claimed on line 3b, page 1

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$500 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				\$	\$ 367
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

Part II Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

SCHEDULE ATTACHED

(H)	1126.25
(W)	1312.50
(J)	2626.87
Total line 1a	5065.62
1b Exclusion (see instructions)	200.00
1c Capital gain distributions (see page 6 of instructions)	
1d Nontaxable distributions (see page 6 of instructions)	45.00
1e Total (add lines 1b, 1c, and 1d)	245.00
1f Taxable dividends (line 1a less line 1e— not less than zero)	4820.62

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

(W) FIRST FED. S & L ASSOC. 24010 212.50

Other interest (banks, bonds, tax refunds, etc.)

(W) EQUITABLE SAVINGS 762.22

(H) WASHINGTON SAVINGS 229.12

(J) MORTGAGE INVESTMENT 293.26

2 Total interest income 1507.01

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) 182.12

4 Business income or loss (attach Schedule C) 1000.00

5 Sale or exchange of property (attach Schedule D)

6 Farm income or loss (attach Schedule F)

Miscellaneous income (state nature and source)

STATEMENT ATTACHED 8507.83

7 Total miscellaneous income 1507.83

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6 15126.09

Part III Adjustments to income

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)

2 Moving expenses (attach Form 3903)

3 Employee business expense (attach Form 2106 or other statement)

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)

5 TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8

Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half (but not more than \$150) of insurance premiums for medical care 27.00

2 Total cost of medicine and drugs

3 Enter 1% of line 9, page 1

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)

6 Total (add lines 4 and 5)

7 Enter 3% of line 9, page 1

8 Subtract line 7 from line 6 (not less than zero)

9 Total (add lines 1 and 8) 27.00

Contributions.—Cash—including checks, money orders, etc. (itemize)

UNITED STATES SAVINGS 17.00

TELEPHONE COMPANY 15.00

ST. LOUIS UNIVERSITY SCHOOL 12.00

AMERICAN RED CROSS 300.00

AMERICAN HEART ASSOCIATION 1011.75

10 Total cash contributions 1011.75

11 Other than cash (see instructions for required statement). Enter total of such items here

12 Carryover from prior years (see page 8 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation) 1011.75

Taxes.—Real estate 75.00

State and local gasoline 25.00

General sales (see page 15 of instructions)

State and local income 2001.00

Personal-property 2724.15

14 Total taxes. STATEMENT ATTACHED 2724.15

Interest expense.—Home Mortgage

Other (itemize)

15 Total interest expense

Miscellaneous deductions.—(see page 9 of instructions)

STATEMENT ATTACHED

16 Total miscellaneous

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11 32555.05

Part V Credits

1 Retirement income credit (Schedule B)

2 Investment credit (Form 3468)

3 Foreign tax credit (Form 1116)

4 TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS—If you had an expense allowance for business expenses to your employer, check here and see page 7 of instructions

**SCHEDULE B
(Form 1040)**

U.S. Treasury Department
Internal Revenue Service

Supplemental Schedule of Income and Retirement Income Credit

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

568

1967

Name and address as shown on page 1 of Form 1040 WILLIAM D. MILLER AND MARIE E. MILLER
127 DUANE STREET
NEW YORK, N.Y. 10007

Part I.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

1 Investment in contract		4 Amount received this year	
2 Expected return		5 Amount excludable (line 4 multiplied by line 3)	
3 Percentage of income to be excluded (line 1 divided by line 2)	%	6 Taxable portion (excess of line 4 over line 5)	

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4.

1 Cost of annuity (amounts you paid)	215.08	4 Amount received this year	215.08
2 Cost received tax-free in past years	3452.62	5 Taxable portion (excess, if any, of line 4 over line 3)	215.08
3 Remainder of cost (line 1 less line 2)	-3237.54		

Part II.—RENT AND ROYALTY INCOME

1. Kind and location of property	2. Total amount of rents	3. Total amount of royalties	4. Depreciation (explain in Part IV) or depletion (attach computation)	5. Repairs (attach itemized list)	6. Other expenses (attach itemized list)
OIL ROYALTY PAID BY VENEZUELA GULF OIL CO.		26203.96	725.07		977.00
RENTAL PAID BY GULF OIL CO. LA GULF OIL CO. TRS.	13.33				
Totals	13.33	26203.96	725.07		977.00

2 Net income (or loss) from rents and royalties (column 2 plus column 3 less columns 4, 5, and 6)

Part III.—INCOME OR LOSSES FROM PARTNERSHIPS, ESTATES OR TRUSTS, ETC.

- Partnerships (name, address, employer identification number, and nature of income)
127 DUANE ST. IN N.Y. - OIL AND GAS PRODUCTION DEVELOPMENT
- Small business corporations (subchapter S—name, address, and employer identification number)
- Estates or trusts (name, address, and employer identification number)

TOTAL OF PARTS I, II, AND III (Enter here and on page 2, Part II, line 3, Form 1040)

Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62-21 and 65-13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62-21 and 65-13 and the second heading for other authorized practices.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life OR Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)							
Total cost or other basis							
2 Total depreciation (Enter here and in Part II, column 4 above)							

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years'-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Pro's 62-21 and 65-13							
2 Other							

BEST COPY OBTAINABLE

SCHEDULE D
(Form 1040)

U.S. Treasury Department
Internal Revenue Service

**Gains and Losses From Sales or Exchanges
of Property**

Attach this schedule to your income tax return, Form 1040

1967

Name and address as shown on page 1 of Form 1040 WILLIAM D. MILLER AND MARIE E. MILLER
127 DUANE STREET
NEW YORK, N.Y. 10007

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1 SECURITY	100 SH. UNIVERSAL CONTROLS	1	4/17/67	5/23/67	1639.20		1377.75	261.45

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

4 Net short-term gain (or loss) from lines 1, 2, and 3

261.45

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3	SECURITY	200 SH. WHITE FORT	1	1964	9/2/67	775.73	1200.00	(424.27)

Total long-term gross sales price

6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

8 Capital gain dividends (see Form 1040 Instructions, page 6)

9 Net long-term gain (or loss) from lines 5, 6, 7, and 8

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.)

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) \$1,000

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less e)	i. Ordinary gain (lessor of f-2 or h) OR (See instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963				

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1

NAME WILLIAM D. MILLER AND MARIE E. MILLER

J70

ADDRESS 127 DUANE STREETIND. NO. Form 1040NEW YORK, N.Y. 10007YEAR ENDED 1967

DIVIDEND INCOME:		H	W	J
AMERICAN CEMENT				9 00
AMERICAN CYANAMID				250 00
ARKANSAS LOUISIANA GAS				320 00
BETHLEHEM STEEL				150 00
COCA COLA BOTTLING OF N. Y.				112 50
GENERAL MOTORS				190 00
GREAT A & P TEA CO.				97 62
JOHNS MANVILLE				220 00
MANUFACTURERS HANOVER TRUST				299 00
MID AMERICA PIPELINE				63 75
MOBIL OIL				370 00
STANDARD OIL N. J.				345 00
WADDELL & REID "A"				200 00
AMERICAN TEL. & TEL.			220 00	
ARIZONA PUBLIC SERVICE			94 00	
ATCHISON TOPEKA & SANTA FE			160 00	
GENERAL PORTLAND CEMENT			28 80	
MT. VERNON MILLS			216 00	
NORFOLK & WESTERN R.R.			600 00	
AMERADA PETROLEUM		600 00		
CHEMICAL BANK NY TRUST		326 25		
UNION PACIFIC R.R.		200 00		
		<u>1126 25</u>	<u>1318 80</u>	<u>2621 25</u>
PART II - MISCELLANEOUS DEDUCTIONS:				
ACCOUNTING, TAX COUNSEL - U.S.				400 00
FINANCIAL PUBLICATIONS				25 00
SAFE DEPOSIT BOX				6 00
PROFESSIONAL DUES, PUBLICATIONS, MEMBERSHIPS				583 00
				<u>1014 00</u>

NAME WILLIAM D. MILLER AND MARIE E. MILLER

571

ADDRESS 122 DUANE STREETIND. NO. FORM 1040NEW YORK, N.Y. 10007YEAR ENDED 1967

SCHEDULE B, PART II, ITEM 6 - OTHER EXPENSES:			
TRAVIESO, EVANS, FONTE & ROSALES - LEGAL FEES AND DISBURSEMENTS		512	41
JAMES D. MILLER & CO. - ACCOUNTING SERVICE		42	05
GERALD GOLDSTEIN - ACCOUNTING AND TAX COUNSEL		400	00
DELAWARE TRUST CO. - TRUSTEES FEES AND EXPENSES		24	10
		979	56
PART II, ITEM 7 - MISCELLANEOUS INCOME:			
ORDINARY AND NECESSARY EXPENSES PAID OR INCURRED DURING 1967 FOR THE PRODUCTION OR COLLECTION OF INCOME, OR FOR THE MANAGEMENT, CONSERVATION OR MAINTENANCE OF PROPERTY HELD FOR THE PRODUCTION OF INCOME - SECTION 212, I.R.S. 1954:			
1967 EXPENSES INCURRED RE OIL AND GAS LEASES ON NEW MEXICO PROPERTIES:			
TRAVEL NEW YORK - TULSA - NEW MEXICO - TEXAS - NEW MEXICO - TULSA - N.Y.			
11,000 MILES @ \$.10 MI.		1100	00
HOTELS, MEALS, ENTERTAINMENT OF LESSEES AND PROSPECTIVE PURCHASERS.			
INCIDENTALS - 120 DAYS @ CONSERVATIVE \$30. PER DAY		3600	00
U.S. ASSAY OFFICE		10	00
LEASE RENTALS - STATE OF NEW MEXICO, PRIVATE LANDOWNERS		2973	00
TELEPHONE, TELEGRAMS, STATIONERY		371	00
LEGAL FEES - JOHN HUMPHREY, ATTORNEY		2000	00
		2507	00
PART IV - TAXES - TAXES PAID TO VENEZUELA IN 1967:			
	BOLIVARS		
TAXES WITHHELD FROM ROYALTY PAYMENTS		4	19
1962 ADDITIONAL TAX	20 000.92	446	00
1965 " " - 2ND INSTALLMENT	17 842.00	3976	00
1965 " " - 3RD "	17 842.04	3976	00
1966 " " "	46 338.48	10728	00
		27 361	00

1040 U.S. Individual Income Tax Return

U.S. Treasury Department, Internal Revenue Service
For the year January 1-December 31, 1968.

1968
372

Please print or type

First name and initial (If joint return, use first names and middle initials of both) Last name Your social security number

WILLIAM D. AND MARIE E. MILLER 091 10 15

Home address (Number and street or rural route) 40 MANHATTAN DIRECT MAIL, INC. Your occupation

122 DUANE STREET CORRESPONDENT

City, town or post office, and State ZIP code Spouse's social security number

NEW YORK, N.Y. 10007 115 10 1473

Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses. Spouse's occupation

Same DIRECT MAIL EXECUTIVE

Your present employer and address MANHATTAN DIRECT MAIL, INC. NEW YORK, N.Y.

Your Filing Status—check only one: Your Exemptions Regular 55 or over Blind

1a ☐ Single 2a Yourself ☒ ☒ ☐ Enter number of boxes checked

1b ☒ Married filing joint return (even if only one had income) 2b Spouse ☒ ☒ ☐ 3a First names of your dependent children who lived with you

1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here 3b Number of other dependents (from page 2, Part I, line 3)

1d ☐ Unmarried Head of Household 4 Total exemptions claimed

1e ☐ Surviving widow(er) with dependent child

Income 5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation 5 35,450.00

6 Other income (from page 2, Part II, line 8) 6 172.00

7 Total (add lines 5 and 6) 7 35,622.00

8 Adjustments to income (from page 2, Part III, line 5) 8

9 Total income ("adjusted gross income") (subtract line 8 from line 7) 9 35,622.00

10 If you do not itemize deductions and line 9 is under \$5,000, find tax in tables on pages 12-14 of instructions. Omit lines 11a, b, c, or d. Enter tax on line 12a. 10

11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the lesser of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately). 11a

11b Subtract line 11a from line 9. Enter balance on this line 11b 22,622.00

11c Multiply total number of exemptions on line 4, above, by \$600 11c

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a. 11d 1,320.00

12a Tax (Check if from: Tax Table ☐, Tax Rate Schedule ☒, Sch. D ☐, or Sch. G ☐) 12a 1,320.00

12b Tax surcharge. If line 12a is less than \$734, find surcharge from tables on page 10 of instructions. If line 12a is \$734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.) 12b 99.00

12c Total (add lines 12a and 12b) 12c 1,419.00

13 Total credits (from page 2, Part V, line 4) 13

14a Income tax (subtract line 13 from line 12c) 14a 1,419.00

14b Tax from recomputing prior year investment credit (attach statement) 14b

15 Self-employment tax (Schedule C-3 or F-1) 15

16 Total tax (add lines 14a, 14b, and 15) 16 1,419.00

17 Total Federal income tax withheld (attach Forms W-2) 17 1,320.00

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instructions) 18

19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2139 19

20 1968 Estimated tax payments (include 1967 overpayment allowed as a credit) 20

21 Total (add lines 17, 18, 19, and 20) 21 1,320.00

22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return 22 99.00

23 If payments (line 21) are larger than tax (line 16), enter Overpayment 23 99.00

24 Amount of line 23 you wish credited to 1969 Estimated Tax 24

25 Subtract line 24 from line 23. Apply to: ☐ U.S. Savings Bonds, with excess refund, or ☐ refund only 25

Sign here BEST COPY OBTAINABLE

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Exhibit No. 59 (7M2) 140 10 (6-11)

Part III Exemptions Complete only for dependents claimed on line 3b, page 1

Form 1040-1968-Page 2

(a) NAME (if more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home, if born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent
1				\$	\$ 573
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

Part IV Income from sources other than wages, etc.**Part V Itemized deductions—Use only if you do not use tax table or standard deduction.****1a** Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly) SCHEDULE ATTACHED

(H)	1752.50
(W)	1354.40
(J)	2838.82

Total line 1a 5945.72**1b** Exclusion (see instructions) 200.00**1c** Capital gain distributions (see page 5 of instructions)**1d** Nontaxable distributions (see page 5 of instructions) 60.00**1e** Total (add lines 1b, 1c, and 1d) 260.00**1f** Taxable dividends (line 1a less line 1e—
not less than zero) 5685.72

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.
(H) FIRST FED S & L PORTSMOUTH, OHIO 212.50

Other interest (on bank deposits, bonds, tax refunds, etc.)

(W) EMIGRANT SAVINGS 662.52(H) WARWICK SAVINGS 263.32(J) MANUFACTURERS HANOVER 255.19**2** Total interest income 1134.01**3** Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) 16402.60**4** Business income or loss (attach Schedule C)**5** Sale or exchange of property (attach Schedule D) 2185.77**6** Farm income or loss (attach Schedule F)

Miscellaneous income (state nature and source)

STATEMENT ATTACHED (15869.31)**7** Total miscellaneous income (15869.31)**8** TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7).
Enter here and on page 1, line 6 9798.71**Part VI Adjustments to income****1** "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)**2** Moving expenses (attach Form 3903)**3** Employee business expense (attach Form 2106 or other statement)**4** Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)**5** TOTAL ADJUSTMENTS (lines 1 through 4).
Enter here and on page 1, line 8

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list

1 One-half of insurance premiums for medical care (but not more than \$150) 1.00**2** Total cost of medicine and drugs**3** Enter 1% of line 9, page 1**4** Subtract line 3 from line 2 (not less than zero)**5** Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)**6** Total (add lines 4 and 5)**7** Enter 3% of line 9, page 1**8** Subtract line 7 from line 6 (not less than zero)**9** Total (add lines 1 and 8) 27.00

Contributions.—Cash—including checks, money orders, etc.

(itemize) UNITED STATES OF AMERICA 770.00STATE INLAND AIRPORT BUILDING FUND 1500.00LOCAL COMMUNITY CENTER OF STATE ISLAND 500.00NEW HAMPSHIRE HISTORICAL SOCIETY, PORTSMOUTHMETROPOLITAN MUSEUM, YACCA, TEXAS 500.00**10** Total cash contributions 3270.00**11** Other than cash (see instructions for required statement). Enter total of such items here**12** Carryover from prior years (see page 7 of instr.)**13** Total contributions (add lines 10, 11, and 12—see instructions for limitation) 3270.00Taxes.—Real estate TAXES 12.84State and local gasoline 75.00General sales (see page 15 of instructions) 350.00State and local income 5026.70Personal property 11976.23STATEMENT ATTACHED**14** Total taxes 17501.77

Interest expense.—Home Mortgage

Installment purchases

Other (itemize)

15 Total interest expense

Miscellaneous deductions.—(see page 8 of instructions)

SCHEDULE ATTACHED**16** Total miscellaneous 1401.60**17** TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a 20100.37**Part VII Credits****1** Retirement income credit (Schedule 3)**2** Investment credit (Form 3468)**3** Foreign tax credit (Form 1116)**4** TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS.—If you had an expense allowance or charge

FORM 1040 SCHEDULE

NAME WILLIAM D. MILLER AND MARIE E. MILLER

ADDRESS 12 DUANE STREET

NEW YORK, N.Y. 10007

Calendar Year 1968 074

Fiscal Year Ended

SCHEDULE B, PART II, ITEM 6 - OTHER EXPENSES:

TRAVIESO, EVANS, PONTE & ROSALES - LEGAL FEES AND DISBURSEMENTS	707.25
ACCOUNTING, TAX COUNSEL	634.10
DELAWARE TRUST CO. - TRUSTEE'S FEES AND DISBURSEMENTS	20.09
CABLE CHARGES	22.77
	<u>1384.21</u>

PART II, ITEM 7 - MISCELLANEOUS INCOME:

ORDINARY AND NECESSARY EXPENSES PAID OR INCURRED DURING 1968 FOR THE PRODUCTION OR COLLECTION OF INCOME, OR FOR THE MANAGEMENT, CONSERVATION OR MAINTENANCE OF PROPERTY HELD FOR THE PRODUCTION OF INCOME - SECTION 212, I.R.S. 1954:

OIL AND GAS LEASE, CROCKETT COUNTY, TEXAS - 1966 CONTRIBUTION TO PURCHASE DRILLING RIGHTS, CORE DRILLING PROGRAM	10000.00
LEASE RENTALS - STATE OF NEW MEXICO (OIL AND GAS)	4050.22
PROFESSIONAL FEES	1669.28
TELEPHONE, TELEGRAMS	150.00
	<u>15869.31</u>

PART III, TAXES - PAID TO VENEZUELA IN 1968:

	<u>BO.LIVARS</u>	<u>DOL. AS \$</u>
TAXES WITHHELD FROM ROYALTY PAYMENTS		3593.07
1967 NORMAL TAX	6512.36	1453.55
1967 ADDITIONAL TAX - 1ST INSTALLMENT ($\frac{1}{4}$)	17293.56	3854.73
1967 ADDITIONAL TAX - ACTA NO. 2	13976.74	2072.92
		<u>11976.23</u>

SUMMARY OF DEPRECIATION		Sum of the years'-digits	Units of production	Additional first year depreciation 1939	Other (specify)	Total
	Straight line	Declining balance				
1 Under Rev. Procs. 62-21 and 65-13						
2 Other						

FORM 1040 SCHEDULE

NAME WILLIAM D. MILLER AND MARIE E. MILLER

ADDRESS 122 DUANE STREET

NEW YORK, N.Y. 10007

Calendar Year 1968 576

Fiscal Year Ended _____

DIVIDEND INCOME:	<u>H</u>	<u>W</u>	<u>I</u>
AMERICAN CEMENT			9.00
AMERICAN CYANAMID			250.00
ARKANSAS LOUISIANA GAS			340.00
BETHLEHEM STEEL			160.00
COCA COLA BOTTLING OF NEW YORK			120.00
GENERAL MOTORS			215.00
GREAT A & P TEA CO.			97.62
JOHNS MANVILLE			220.00
MANUFACTURERS HANOVER TRUST			339.70
MAPCO INC.			82.50
MOBIL OIL			410.00
STANDARD OIL N. J.			365.00
WADDELL & REID "A"			230.00
AMERICAN TEL & TEL.		240.00	
ARIZONA PUBLIC SERVICE		100.00	
ATCHISON TOPEKA - SANTA FE INDUSTRIES		160.00	
GENERAL PORTLAND CEMENT		38.40	
MOUNT VERNON MILLS		216.00	
NORFOLK & WESTERN R. R.	600.00	600.00	
AMERADA PETROLEUM	600.00		
CHEMICAL BANK	352.50		
UNION PACIFIC	200.00		
	<u>1152.50</u>	<u>1354.40</u>	<u>2838.82</u>

PART IV - MISCELLANEOUS DEDUCTIONS:

ACCOUNTING, TAX COUNSEL - U.S.			600.00
CASUALTY LOSS - LOSS OF BELTONE HEARING AID		860.00	
LESS DEDUCTIBLE		<u>- 100.00</u>	760.00
FINANCIAL PUBLICATIONS			25.00
SAFE DEPOSIT BOX			6.82
			<u>1391.82</u>

SCHEDULE D
(Form 1040)

U.S. Treasury Department
Internal Revenue Service

Gains and Losses From Sales or Exchanges of Property

Attach this schedule to your income tax return, Form 1040

377

1968

Name as shown on page 1 of Form 1040

WILLIAM D. MILLER AND MARIE E. MILLER

Social Security Number

691 10 1320

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1								

- 2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
- 3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)
- 4 Net short-term gain (or loss) from lines 1, 2, and 3

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3

SECURITY	100 SH. PANACOLA	1	12/64	10/25/68	4084.50		2565.00	1519.50
"	150 " MFCR	1	1961	12/1/68	5251.01		3675.00	1676.01
"	100 " PANDIL	1	3/28/66	5/29/68	1614.50		1922.00	(318.50)
"	100 " CAUD. SVR. CIL	1	11/24/58	10/15/68	5210.49		2050.00	3260.49
"	200 " ST. DECKING	1	6/12/67	4/15/68	2119.04		2210.70	688.18
"	50 " FVAIL	1	1960	1966	1521.59		1482.74	38.84
"	100 " NUCLEAR CORP	1			10021.02			
Total long-term gross sales price								

- 6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries FROM 1966 (3370.15)
- 6b Enter your share of net long-term gain from small business corporations (Subchapter S) 1967 (102.22)
- 7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) (2532.97)
- 8 Capital gain dividends (see Form 1040 Instructions, page 5) 1000.00
- 9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 (2532.97)
- 10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here 4371.55
- 11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) 2185.78
- 12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side 2185.77
- 13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 11b, computed without regard to capital gains or losses; or (c) \$1,000

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) OR (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963			

- 2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side
- 3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1

Schedule D (Form 1040) 1958

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
2 Enter your share of partnership and fiduciary gain (or loss) from property other than capital assets						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1 Net gain (or loss) from Part I, line 12 or 13	2185.77
2 Total ordinary gain from Part II, line 2	
3 Net gain (or loss) from Part III, line 3	2185.77
4 Total net gain (or loss). Combine lines 1, 2, and 3. Enter here and on Form 1040, page 2, Part II, line 5	

COMPUTATION OF ALTERNATIVE TAX—It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

1 Enter the amount from Form 1040, page 1, line 11d	
2 Enter amount from Part I, line 11, on reverse side	
3 Subtract line 2 from line 1	
4 Enter tax on amount on line 3 (use applicable tax rate schedule on page 11 of Form 1040 Instructions)	
5 Enter 50% of line 2	
6 Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on Form 1040, page 1, line 11, enter this alternative tax on Form 1040, page 1, line 12a, and check Sch. D box	

INSTRUCTIONS (Continued from reverse side of original)

Column i of Part II, section 1250 property only.—If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of (1) column h, or

(2) column f-2 less the amount of depreciation computed for the same period using the straight line method, by the percentage obtained by subtracting from 100% one percentage point for each full month held in excess of 20 months.

Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

Basis.—In determining gain or loss use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014.

Installment sales.—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Sale of personal residence.—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

- within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or
- within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for \$20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than \$20,000 part of the gain must be taken into income. Publication 523,

Tax Information on Selling Your Home, is available at the District Director's office.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (i) and describe in column (b), Part I. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 10, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used), page 1, Form 1040 computed without capital gains (losses), or (2) \$1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Capital losses retain their character as either short-term or long-term when carried over to the succeeding year. To the extent the net capital losses are deducted from ordinary income, the net short-term capital loss must be considered as deducted first.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly, or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. Include the tax paid by the company as shown on the Form 2439 with the amount claimed on Form 1040, page 1, line 19. Add to the basis of your stock, the excess of the amount included in income over the credit.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

Form **1040**

Combined
with Form
1040A

US

Department of the Treasury / Internal Revenue Service
Individual Income Tax Return

1969

For the year January 1-December 31, 1969, or other taxable year beginning

1969, ending

Your social security number

Please print or type

HP 091-10-1320 115-10-1473 D013
WILLIAM D & MARIE E MILLER
& MANHATTAN DIRECT MAIL INC
122 CLAF ST
NEW YORK N Y 10007

Your occupation
GEOLOGIST
CORP RATE FEICK
Spouse's social security number

Enter below name and address used on your return for 1969 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.

Spouse's occupation
DIRECT MAIL EXECUTIVE

Name and address of employer at time of filing **MANHATTAN DIRECT MAIL INC., NEW YORK, N.Y.**

- Your Filing Status (Check only one)**
- 1 ☐ Single
 - 2 ☒ Married filing joint return (even if only one had income)
 - 3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here
 - 4 ☐ Unmarried Head of Household
 - 5 ☐ Surviving widow(er) with dependent child
 - 6 ☐ Married filing separate return and spouse is not filing a return

Your Exemptions

Check boxes for exemptions which apply

7a Yourself ☒ Regular ☒ 65 or over ☐ Blind ☐ Enter number of boxes checked **4**

7b Spouse (applies only if line 2 or line 6 is checked) ☒ Regular ☒ 65 or over ☐ Blind ☐ Enter number of boxes checked **4**

8 First names of your dependent children who lived with you **W. 14100**

9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relationship	(c) Months lived in your home. See instructions, 8-2.	(d) \$800 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others

10 Total exemptions from lines 7, 8, and 9 above **4**

Your Income

11 Wages, salaries, tips, etc. (Attach Form W-2 to back. If unavailable, explain on back) **H 6680 W. 14100** **21 20780.00**

12a Dividends (Total before exclusion) **\$15419.22** (See item 2 on 1040-1) **12b Less Exclusion \$ 200.00** **12c Balance \$ 15219.22**

13 Interest (Enter total here and if over \$100, also list in Schedule B, Part II) **13 1975.03**

14 Other income: Total from attached schedules (check schedules used—C ☐ D ☒ E ☒ F ☐ F ☐) **14 12941.45**

15a Total (Add lines 11, 12c, 13, and 14) **\$50916.28** **15b Less Adjustments (1040-1) \$** **15c Adjusted Gross Income \$ 50916.28**

Your Tax and Surcharge

16 Tax from Tax Table (see tables on T-2 and T-3) **16 2175.00**

17 Tax surcharge on line 16 (see T-1 for tax surcharge tables) **17 2175.00**

18 Enter total of lines 16 and 17 OR amount from Schedule J, line 18, if applicable (check if from Tax Table A ☐ B ☐ C ☐; Tax Rate Sch. ☐ Sch. D ☐ or Sch. G ☐) **18 4350.00**

Your Credits

19 Total Federal income tax withheld (attach Forms W-2 to back) **19 2175.00**

20 Excess F.I.C.A. tax withheld (two or more employers—see 11-2) **20 0.00**

21 ☐ Nonhighway Federal gasoline tax, Form 4136; ☐ Reg. Inv., Form 2437 **21 0.00**

22 1969 estimated tax payments (include 1968 overpayment allowed as a credit) **22 2175.00**

23 Total (add lines 19, 20, 21, and 22) **23 4350.00**

Balance Due or Refund

24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return. **24 0.00**

25 If line 23 is larger than line 18, enter OVERPAYMENT **25 4350.00**

26 Line 25 to be: (a) Credited on 1970 estimated tax **\$ 2500.00** (b) Refunded **\$ 1850.00**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

BEST COPY OBTAINABLE

Signature of taxpayer (if filing jointly, BOTH must sign even if only one had income) **WILLIAM D MILLER**

Date **10/1/69**

60 (6 pgs)

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

▶ See instructions on A-1 and A-2.

▶ If you use this schedule, attach it to Form 1040.

1980

1980

Name as shown on Form 1040

WILLIAM D. AND MARIE E. MILLER

Social Security Number
091 10 1320
115 10 1425

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

Contributions.—Cash—including checks, money orders, etc.

(Itemize) STATEN ISLAND ACADEMY 1 00 00

JEWISH COMMUNITY CENTER 00 00

UNITY CENTER OF PRACTICAL

CHRISTIANITY IN N.Y. CITY 12 50 00

VARIOUS OTHER CHURCHES, ETC. 500 00

1 One half of insurance premiums for medical care (but not more than \$150)

24 00

2 Medicine and drugs

3 Enter 1% of line 15c, Form 1040

4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)

5 Itemize other medical and dental expenses (include balance of insurance premiums for medical care not deducted on line 1)

11 Total cash contributions 2850 00

12 Other than cash (see instructions on A-1 for required statement). Enter total for such items here

13 Carryover from prior years (see instructions on A-2)

14 Total contributions (add lines 11, 12, and 13—see instructions on A-2 for limitation) 2850 00

Interest expense—Home mortgage

Installment purchases

Other (Itemize)

6 Total (add lines 4 and 5)

7 Enter 3% of line 15c, Form 1040

8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero)

9 Total deductible medical and dental expenses (add lines 1 and 8)

24 00

15 Total interest expense

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on A-2).

ACCOUNTING 500 00

MEMBERSHIP DUES, ETC.

GAS PERIODICALS 194 00

FINANCIAL PUBLICATIONS 25 00

SAFE DEPOSIT BOX 8 00

16 Total miscellaneous deductions 727 00

Taxes.—Real estate (See attached)

1661 20

State and local gasoline

700 00

General sales (see sales tax tables)—N.Y. City

1500 00

State and local income

1449 60

Personal property

INCOME TAX—VARIABLE

STATEMENT ATTACHED

26629 96

10 Total taxes

31340 76

17 TOTAL ITEMIZED DEDUCTIONS (add lines 9, 10, 14, 15, and 16—enter here and on Schedule T, line 2) 34942 26

FORM 1040 SCHEDULE

381

NAME WILLIAM D. AND MARIE E. MILLER

ADDRESS 091-10-1320 115-10-1473

Calendar Year 1969

Fiscal Year Ended _____

SCHEDULE A, TAXES - REAL ESTATE:

<u>LA SALLE COUNTY, TEXAS</u>	<u>10.47</u>
<u>GOSHEN, N.Y.</u>	<u>266.42</u>
<u>STATEN ISLAND, N.Y.</u>	<u>995.05</u>
<u>WARWICK, N.Y.</u>	<u>389.26</u>
	<u>1661.20</u>

SCHEDULE A, TAXES - INCOME TAX, VENEZUELA:

	<u>BOLIVARS</u>	<u>DOLLARS</u>
<u>TAXES WITHHELD FROM ROYALTY PAYMENTS</u>		<u>\$ 3495.77</u>
<u>1967 ADDITIONAL TAX - 2ND INSTALLMENT (+)</u>	<u>17293.56</u>	<u>3856.46</u>
<u>1963/64 " " - ASSESSMENT</u>	<u>53550.86</u>	<u>11952.55</u>
<u>1968 INCOME TAX - BALANCE NOT WITHHELD</u>	<u>3360.49</u>	<u>751.41</u>
<u>1968 ADDITIONAL TAX</u>	<u>29452.36</u>	<u>6572.77</u>
		<u>\$ 26629.91</u>

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Dividend and Interest Income

- ▶ See instructions on B-1
▶ If you use this schedule, attach it to Form 1040

082

1969

Name as shown on Form 1040

WILLIAM D. AND MARIE E. MILLER

Social Security Number

091 10 1320
115 10 1473

PART I—Dividend Income

1 Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

SCHEDULE ATTACHED		
(H)	6515	00
(W)	6146	40
(J)	2808	32

PART II—Interest Income

1 Earnings from savings and loan associations and credit unions (list payers and amounts)

(H) FIRST FED. S&L, PORTSMOUTH, OHIO	212	50
--------------------------------------	-----	----

2 Other interest on bank deposits, bonds, tax refunds, etc. (list payers and amounts)

(W) EMIGRANT SAVINGS	1212	96
(H) WARWICK SAVINGS	283	62
(J) MANUFACTURERS HANOVER	266	00

2 Total of line 1

3 Capital gain distributions (see instructions on B-1)

4 Nontaxable distributions (see instructions on B-1)

5 Total (add lines 3 and 4)

6 Dividends before exclusion (subtract line 3 from line 2). Enter here and on Form 1040, line 12a

15469 72

50 00

50 00

15419 72

3 Total interest income. Enter here and on Form 1040, line 13

1975 08

FORM 1040 SCHEDULE

583

NAME WILLIAM D. MILLER AND MARIE E. MILLER

ADDRESS 091-10-1320

115-10-1473

Calendar Year 1969

Fiscal Year Ended

DIVIDEND INCOME:

AMERADA PETROLEUM

25.00

AMERICAN CEMENT

9.00

AMERICAN CYANAMID

250.00

AMERICAN TEL. & TEL.

240.00

ARIZONA PUBLIC SERVICE

102.00

ARKANSAS LOUISIANA GAS

340.00

BETHLEHEM STEEL

175.00

CHEMICAL BANK

390.00

COCA COLA BOTTLING N.Y.

120.00

GENERAL MOTORS

215.00

GENERAL PORTLAND CEMENT

38.40

GREAT A & P TEA CO.

79.32

JOHNS-MANVILLE

210.00

MANHATTAN DIRECT MAIL, INC.

4950.00

4950.00

MANUFACTURERS HANOVER TRUST

395.00

MOBIL OIL

450.00

MT. VERNON MILLS

216.00

NORFOLK AND WESTERN

600.00

600.00

" " " (DUPONT & CO.)

150.00

SANTA FE INDUSTRIES, INC.

160.00

STANDARD OIL N.Y.

375.00

UNION PACIFIC R.R.

200.00

6515.00

6146.40

2808.32

SCHEDULE D
(Form 1040)
Department of the Treasury
Internal Revenue Service

Sales or Exchanges of Property

- ▶ See instructions on D-1 and D-2.
▶ If you use this schedule, attach it to Form 1040.

384
1969

Name as shown on Form 1040

WILLIAM D. AND MARIE E. MILLER

Social Security Number

091 10 1328
115 10 1428

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Capital gain (if plus) or loss (if minus)
1								

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

4 Net short-term gain (or loss) from lines 1, 2, and 3

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3

SECURITY WASH. AMERADA	A	3-2-67	3-21-69	4-21-69	13,288.02		15993.90	7,294.12

Total long-term gross sales price . . . 13,288.02

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries

6b Enter your share of net long-term gain from small business corporations (Subchapter S)

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

8 Capital gain dividends

9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here

11 IF LINE 10 SHOWS A GAIN—Enter 57% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.)

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side

13 IF LINE 10 SHOWS A LOSS—Enter here and in Part IV, line 1, the smallest of: (a) line 10; (b) line 3, Sch. T., (line 15c, Form 1040, if tax table used) computed without capital gains or losses; or (c) \$1,000.

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions on D-1 for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lessor of f-2 or h) (See instructions)	j. Other gain (e less d)
f-1. Prior to January 1, 1952 OR Prior to January 1, 1954	f-2. After December 31, 1951 OR After December 31, 1953			

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1.

Form **1040**

US

Department of the Treasury / Internal Revenue Service

Individual Income Tax Return

85
1970

For the year January 1-December 31, 1970, or other taxable year beginning at name and initial (if joint return, use first names and middle initials of both) 1970, ending

Please print or type

WILLIAM D MARIE E
MANHATTAN DIRECT MAIL INC

Last name
MILLER

Your social security number

091 10 132

Present home address (Number and street or rural route)

122 CHANE STREET

City, town or post office, State and ZIP code

NEW YORK

NY

10007

Occu-
pation

Yours

GEOLOGIST CORR CORP

Spouse's

DIRECT MAIL INC

Filing Status—check only one:

- 1 ☐ Single; 2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. If this item checked give spouse's social security number in space above and enter first name here
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

Exemptions

- 7 Yourself ☒ Regular / 65 or over / Blind Enter number of boxes checked
8 Spouse (applies only if item 2 or 6 is checked) ☒ ☒
9 First names of your dependent children who lived with you
10 Number of other dependents (from line 34) Enter number
11 Total exemptions claimed

Please attach copy B of Form W-2 to back

Income

- 12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) **11,930.**
13a Dividends (see pages 5 and 9 of instr) \$ **8,919.13** 13b Less exclusion \$ **200** Balance **8,719.13**
(Also list in Part I of Schedule B, if gross dividends and other distributions are over \$100)
14 Interest. Enter total here (also list in Part II of Schedule B, if total is over \$100) **1,812.**
15 Income other than wages, dividends, and interest (from line 40) **6,253.**
16 Total (add lines 12, 13c, 14 and 15) **16,302.**
17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45)
18 Adjusted gross income (subtract line 17 from line 16) **16,302.**

- See page 2 of instructions for rules under which the IRS will figure your tax and surcharge.
If you do not itemize deductions and line 18 is under \$10,000, find tax in Tables. Enter tax on line 19.
If you itemize deductions or line 18 is \$10,000 or more, go to line 46 to figure tax.

Tax and
Surcharge

- 19 Tax (Check if from: Tax Tables 1-15, Tax Rate Schedule X, Y, or Z, Schedule D, or Schedule G) **771.**
20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. (If you claim retirement income credit, use Schedule R to figure surcharge.)
21 Total (add lines 19 and 20) **18.**

Payments and Credits

- 22 Total credits (from line 55) **790.**
23 Income tax (subtract line 22 from line 21) **1,551.**
24 Other taxes (from line 61) **0.**
25 Total (add lines 23 and 24) **0.**
26 Total Federal income tax withheld (attach Forms W-2 to back)
27 1970 Estimated tax payments (include 1963 overpayment allowed as a credit) **1,544.**
28 Other payments (from line 65) **2,500.**
29 Total (add lines 26, 27, and 28) **4,044.**

Bal. Due
or Refund

- 30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return.
31 If line 29 is larger than line 25, enter OVERPAYMENT.
32 Line 31 to be: (a) Credited on 1971 estimated tax \$ **2,000.** (b) Refunded \$ **2,000.**

Sign here

BEST COPY OBTAINABLE

GERALD GOLDBERG CPA
516 5TH AVE SUITE 507

NEW YORK

Signature of preparer other than taxpayer, based on all information of which he has any knowledge.
Date **4/1/71**

Exhibit No. **61(14pp)**

Foreign Accounts
(check
appropriate box)

Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)?
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

Yes ☐ No ☒

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PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

33 (a) NAME	(b) Relation- ship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did depend- ent have income of \$625 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL" \$	(f) Amount furnished by OTHERS includ- ing dependent. \$

34 Total number of dependents listed above. Enter here and on line 10. ▶

PART II.—Income other than Wages, Dividends, and Interest

35 Business income (or loss) (attach Schedule C)	35	
36 Sale or exchange of property (attach Schedule D)	36	1,463.
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37	16,833.
38 Farm income (or loss) (attach Schedule F)	38	
39 Miscellaneous income (state nature and source)	39	24,554.-
40 Total (add lines 35, 36, 37, 38, and 39). Enter here and on line 15 ▶	40	6,253.-

PART III.—Adjustments to Income

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41	
42 Moving expense (attach Form 3903)	42	
43 Employee business expense (attach Form 2106 or other statement)	43	
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44	
45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17 ▶	45	

PART IV.—Tax Computation

46 Adjusted gross income (from line 18)	46	16,306.
47 (a) If you itemize deductions, enter total from Schedule A, line 22 (b) If you do not itemize deductions, and line 46 is \$10,000 or more, enter \$1,000 (\$500 if married and filing separately)	47	9,013.
48 Subtract line 47 from line 46	48	7,295.
49 Multiply total number of exemptions claimed on line 11, by \$625	49	2,500.
50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51	50	4,795.
51 Tax. Enter here and on line 19 ▶	51	771.

PART V.—Credits

52 Retirement income credit (attach Schedule R)	52	
53 Investment credit (attach Form 3468)	53	
54 Foreign tax credit (attach Form 1116)	54	740. 4-2-1.
55 Total credits (add lines 52, 53, and 54). Enter here and on line 22 ▶	55	1470. 4-2-1.

PART VI.—Other Taxes

56 Self-employment tax (attach Schedule SE)	56	
57 Tax from recomputing prior-year investment credit (attach Form 4255)	57	
58 Minimum tax. See instructions on page 7. Check here <input type="checkbox"/> if Form 4625 is attached	58	
59 Social security tax on unreported tip income (attach Form 4137)	59	
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 56, 57, 58, 59, and 60). Enter here and on line 24 ▶	61	0.

PART VII.—Other Payments

62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7)	62	
63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136)	63	
64 Regulated Investment Company Credit (attach Form 2439)	64	
65 Total (add lines 62, 63, and 64). Enter here and on line 28 ▶	65	0.

TRIPPLICATE

Schedules A&B—Itemized Deductions AND (Form 1040) Dividend and Interest Income

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

87
1970 P

Name(s) as shown on Form 1040

WILLIAM O

MARIE E

MILLER

Your Social Security Number

091 10 1320

Schedule A—Itemized Deductions (Schedule B see below)

Medical and dental expenses

- 1 One half (but not more than \$150) of insurance premiums for medical care . . .
- 2 Medicine and drugs . . .
- 3 Enter 1% of line 18, Form 1040 . . .
- 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . .
- 5 Itemize other medical and dental expenses (Include balance of insurance premiums for medical care not entered on line 1, etc. . .

SEE ATTACHED

- 6 Total (add lines 4 and 5) . . .
- 7 Enter 3% of line 18, Form 1040 . . .
- 8 Subtract line 7 from line 6.
- 9 Total deductible medical (lines 1 and 8) ▶

- Taxes.—Real estate . . .
- State and local gasoline . . .
- General sales (see sales tax tables) . . .
- State and local income . . .
- Personal property . . .

10 Total taxes (SEE ATTACHED) *

29.

250.

163.

87.

1,759.

1,846.

489.

1,357.

1,386.

2,814.

Contributions.—Cash—including checks, money orders, etc.

SEE ATTACHED

- 11 Total cash contributions . . .
- 12 Other than cash (see instructions on page 8 for required statement). Enter total for such items here . . .
- 13 Carryover from prior years (see instructions on page 8) . . .
- 14 Total contributions (Add lines 11, 12, and 13— See instructions on page 8 for limitation) . . . ▶

3,262.

- Interest expense—Home mortgage . . .
- Installment purchases . . .
- Other (Itemize) . . .

SEE ATTACHED

- 15 Total interest expense . . . ▶
- Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8).

123.

SEE ATTACHED

16 Total miscellaneous deductions ▶

1,428.

Summary of Itemized Deductions

17 Total deductible medical and dental expenses (from line 9) . . .	1,386.
18 Total taxes (from line 10) . . .	2,814.
19 Total contributions (from line 14) . . .	3,262.
20 Total interest expense (from line 15) . . .	123.
21 Total miscellaneous deductions (from line 16) . . .	1,428.
22 TOTAL ITEMIZED DEDUCTIONS. (Add lines 17 through 21. Enter here and on Form 1040, line 47) . . . ▶	9,013.

Schedule B—Dividend and Interest Income

Part I Dividend Income

- 1 Gross dividends and other distributions on stock (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

SEE ATTACHED

2 Total of line 1 . . . 8,919.

3 Capital gain distributions

4 Nontaxable distributions

5 Total (add lines 3 and 4) . . .

6 Bonds before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 13a . . .

8,919.

Part II Interest Income

- 1 Earnings from savings and loan associations and credit unions (list payers and amounts)

SEE ATTACHED

2 Other interest on bank deposits, bonds, tax refunds, etc. (list payers and amounts)

SEE ATTACHED

3 Total interest income. Enter here and on Form 1040, line 14

1,212.

Note: If you received capital gain distributions and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain distributions on Form 1040, line 39, under "Miscellaneous income," and identify the source as "50% of cap. gain dist."

TRIPPLICATE

1970

Department of the Treasury
Internal Revenue Service

Retirement Income Credit
(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
Attach to Form 1040.

Your Social Security Number

Name(s) as shown on Form 1040

WILLIAM D MARIE E MILLER

031 17 1320

Schedule E—Supplemental Income Schedule

Fill out and attach a separate Part I for each pension or annuity. Enter combined total of taxable portions on line 5.

Part I Pension and Annuity Income. • If pension or annuity is fully taxable for 1970, complete only lines 1, 2 and 5. • If not fully taxable, complete all lines.

- 1 Name of payer _____
- 2 If your employer contributed part of the cost, is your contribution recoverable (or has your contribution been recovered) tax-free within 3 years? ☐ Yes ☐ No.
If "Yes," show: Your contribution \$ _____ Your contribution recovered in prior years \$ _____
- 3 Amount received this year _____
- 4 Amount excludable _____
- 5 Taxable portion (subtract line 4 from line 3) _____
- SEE ATTACHED

2.185.

Part III **Rent and Royalty Income** (If you received rents from the operation of a farm but you did not materially participate in its operation, report rents in column (b). Note: If in crop shares, report in year reduced to money or its equivalent. See instructions for Part II on page 12.)

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (at- tach computation)	(e) Other expenses (Repairs, etc.— explain below)
SEE ATTACHED				

~~SEE ATTACHED~~

- [illegible]

14,653.

Income or Losses from Partnerships, Estates or Trusts, and Small Business Corporations

[illegible]

- 1 Income (or loss) Total of column (d) Form 1040, line 37)

16,833.

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 37.)

Explanation of Column (e), Part II

[illegible]

Schedule for Depreciation Claimed in Part II Above. Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column (b), enter the cost or other basis of assets held at end of year in column (c), and enter the accumulated depreciation at that year in column (d). If you need more space, use Form 4562.

[illegible]

- | or description of property | Quantity | Unit | Value |
|--|----------|------|-------|
| 1 Total additional first-year depreciation (do not include in items below) | | | |

Summary of Depreciation

Summary of Depreciation							
	Straight line	Declining balance	Sum of the years' digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13							
2 Other:							

TRIPPLICATE

389

PREPARER'S NAME GERALD GOLDSTEIN, CPA										(11) (12) ACCOUNT NO. (7) 1 103063	(8) TAXPAYER'S S.S.NO. (16) 091 10 1320									
(17-19) (20) TAXPAYER'S FIRST NAME & INIT. (35) (36) SPOUSE'S FIRST NAME & INIT. (51) (52) LAST NAME (68) (69) SPOUSE'S S.S.NO. (77) WILLIAM D. MARIE E. MILLER 115 10 1473																				
(20) STREET ADDRESS (51) (52) CITY (68) (69) COUNTY (77) 122 DUANE STREET NEW YORK NEW YORK																				
(20) STATE (24) (25) ZIP (29) (30) TAXPAYER'S OCCUPATION (51) (52) SPOUSE'S OCCUPATION (68) NEW YORK 10007 GEOLOGIST-CORP. OFFICER DIRECT MAIL EXECUTIVE																				
(20) CARE OF NAME (68) MANHATTAN DIRECT MAIL, INC.																				
NAME & ADDRESS ON 1969 RETURN IF DIFFERENT										FIRST NAME OF SPOUSE IF FILING SEPARATELY										
FILING STATUS ENTER ONE OF THE FOLLOWING: 1- SINGLE 2- MARRIED FILING JOINT RETURN 3- HEAD OF HOUSEHOLD 4- WIDOW(ER) WITH DEPENDENT CHILD 5- MARRIED FILING SEPARATE RETURN/SPOUSE NOT FILING																				
RESIDENT STATE CODE FOR N.Y., N.J., MO. & C. E. RETURNS ENTER STATE EMPLOYED IN CODE: 101 01 SELF 102 02 SPOUSE 103 03 CITY CODE 104 01 COUNTY CODE 105 07										EXTRA EXEMPTIONS 1 IF: 106 1 107 1 108 1 109 1										
FIRST NAMES OF DEPENDENT CHILDREN (17-19) (20) -1- -2- -3- -4- -5- -6- (68) TOTAL CHILDREN 005 -7- -8- -9- -10- -11- -12- 110																				
OTHER DEPENDENTS (NAMES) RELATIONSHIP NO. MO.'S IN HOME B-BORN D-DIED HAD INCOME OF \$625 OR MORE? AMOUNT OF SUPPORT BY YOU BY OTHERS TOTAL OTHER DEPENDENTS 111																				
INCOME FROM WAGES, SALARIES AND TIPS (EMPLOYER'S NAME, CITY AND STATE) 1. MANHATTAN DIRECT MAIL INC.-NEW YORK, NY H 2. MANHATTAN DIRECT MAIL INC.-NEW YORK, NY W 3. 4.										F.W.T. F.I.C.A. S.W.T. C.W.T. GROSS - 81. 43. 4. 1680. 1569. 374. 345. 67. 10250.										
*PRESENT EMPLOYER MANHATTAN DIRECT MAIL INC. TOTAL - TAXPAYER MANHATTAN DIRECT MAIL INC. TOTAL - SPOUSE										112 - 113 81. 114 43. 115 4. 116 1680. 117 1569. 118 374. 119 345. 120 67. 121 10250.										
DIVIDEND INCOME (PAYER) HW J QUALIFYING CAP. GAIN DISTRIBUTIONS NONTAXABLE NONQUALIFYING 1. SCHEDULE ATTACHED H 3690. 2. " " W 2582. 3. " " J 2647. 4. 5. 6. 7. 8. 9. 10.																				
RECAP TAXPAYER 3690. TOTAL-TAXPAYER 122 3690. 123 124 125 TOTALS SPOUSE 2582. TOTAL-SPOUSE 127 2582. 128 129 130 JOINT 2647. TOTAL-JOINT 132 2647. 133 134 135 ONLY GROSS DIV. 8919.																				
INTEREST INCOME PAYER HW J AMOUNT PAYER HW J AMOUNT TOTALS 1. FIRST FED. S&L, BOSTON, MA H 252. 5. TAXPAYER 137 550. 2. WINDRICK SAVINGS H 298. 6. SPOUSE 138 1200. 3. SEVENT SAVINGS W 1086. 7. JOINT 139 140 4. WINDRICK SAVINGS J 276. TOTAL INTEREST INCOME 1912.																				
DID YOU HAVE DURING THE YEAR ANY INTEREST IN A BANK, SECURITIES, OR OTHER FINANCIAL ACCOUNT IN A FOREIGN COUNTRY (EXCEPT IN A U.S. MILITARY BANKING FACILITY)? IF YES, ATTACH FORM 4692 TO RETURN. YES 140 NO 141 1										ENTER DIGIT 1 N 142 5 143 PTS USE ONLY 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160										

BEST COPY OBTAINABLE

VIEW SHEET #2

OMIT CENTS

TAXPAYER(S) NAME: WILLIAM D. AND MARIE E. MILLER

390

ACCOUNT

1030

13. MISCELLANEOUS INCOME		AMOUNT	TOTAL MISCELLANEOUS INCOME	
1. STATE AND/OR LOCAL INCOME TAX REFUNDS-TAXPAYER		148	FEDERAL (ITEMS 1 TO 6)	145
2. STATE AND/OR LOCAL INCOME TAX REFUNDS-SPOUSE		149	ENTER BELOW STATE MISC. INCOME IF DIFFERENT THAN FEDERAL. IF JOINT INCOME FOR STATE, ENTER ZERO IF INCOME IS NOT TAXABLE ON THE STATE RETURN.	
3. 50% OF CAPITAL GAIN DISTRIBUTIONS-IF FED. SCH. D. IS NOT USED			TAXPAYER	146
4. SCHEDULE ATTACHED		(24,554)	SPOUSE	147
5.				
6.				

ITEMIZED DEDUCTIONS

16. MEDICAL EXPENSES (LIMITS AND EXCLUSIONS WILL AUTOMATICALLY BE APPLIED BY THE COMPUTER)					
FOR	AMOUNT	FOR	AMOUNT	FOR	AMOUNT
1. DR. SCHEIB, DDS	482.	7.		13. LAB FEES & X-RAYS	
2. DR. PURPURA	10.	8.		14. HOSPITAL	
3. DR.		9.		15. MEDICAL INSURANCE REIMBURSEMENTS	(412.)
4. DR.		10.		16. MEDICINE AND DRUGS BEFORE EXCLUSION	150
5. DR.		11. GLASSES, HEARING AIDS, ETC. ELTONE	50. 1550.	17. MEDICAL INSURANCE PREMIUMS-IN FULL	151
6. DR.		12. MEDICAL TRAVEL	50.	TOTAL MEDICAL (ITEMS 1 TO 17)	152
					2048.

17. FEDERAL DEDUCTIBLE TAXES

1. REAL ESTATE TAXES SCHEDULE ATTACHED	1496.	4. SALES TAX-NORMAL	274.	7.	
2. STATE AND LOCAL GAS	100.	5. SALES TAX REIMBURSEMENTS	300.	8. STATE AND LOCAL INCOME TAX PAID 1970	153
3. PERSONAL PROPERTY		6.		FEDERAL DEDUCTIBLE TAXES (ITEMS 1 TO 8)	154
					2814

18. STATE DEDUCTIBLE TAXES (ADDITIONS AND/OR SUBTRACTIONS TO FEDERAL TAXES-BOX 154. ENTER SOCIAL SECURITY, AUTO LICENSE, CIGARETTE AND OTHER TAXES WHERE APPLICABLE)

1.		3.		5. LESS: STATE AND LOCAL INCOME TAX IF APPLICABLE	
2.		4.		STATE DEDUCTIBLE TAXES (BOX 154 PLUS LINES 1 TO 5)	155

19. CONTRIBUTIONS (LIMITATIONS WILL BE AUTOMATICALLY APPLIED BY THE COMPUTER)

1. CHURCH-UNITY CENTER	1125.	5. CAR EXPENSE FOR CHARITY		9. CHURCH OF THE TRUTH	50.
2. SYNAGOGUE, CENTER ORTEMPLE JEWISH COMMUNITY	100.	6. MISC. ORGANIZED CHARITIES	200.	10. STATE ISLAND PARK	1500.
3. UNITED FUND		7. OTHER THAN CASH		11. S.I. ACADEMY BLDG. FUND	200.
4. CHRISTMAS/EASTER SEALS		8. LYNBROOK ROTARY	100.	TOTAL CONTRIBUTIONS	156
					3275.

20. INTEREST EXPENSE

1. HOME MORTGAGE		4. FINANCE CO.		7. U.S. GOV'T. REFUND OF OVERPAYMENT	123.
2. CAR LOAN		5. INSTALLMENT ACCTS.		8.	
3. CREDIT UNION		6. BANK LOAN(S)		TOTAL INTEREST	157
					123.

21. MISCELLANEOUS DEDUCTIONS

1. CASUALTY LOSS LESS \$100		6. TAX SERVICE FEE PAID IN 1970	1200.	11.	
2. SAFE DEPOSIT BOX	9.	7. INVESTMENT EXPENSES	25.	12.	
3. PROFESSIONAL DUES, ETC.	194.	8. UNIFORMS		13.	
4. UNION DUES		9. WORK TOOLS		14.	
5. EDUCATION EXPENSES		10. CHILD CARE		TOTAL MISC. DEDUCTIONS	159
					162.

2. FOR NEW YORK STATE RETURNS	LIFE INSURANCE PREMIUMS AND OTHER DEDUCTIONS	153	100.
-------------------------------	--	-----	------

22. SCHEDULE OF:	AMOUNT

DATA SHEET #1

TA ER(S) NAME: **WILLIAM D. AND MARIE E. MILLER**

WHEN USING OPTIONAL SCHEDULE D ENTER STATE TAXABLE INCOME, IF DIFFERENT OR NOT JOINT INCOME FOR STATE, ON THE SUPPLEMENTAL DATA SHEET WHERE APPLICABLE.

031

CMT GEN

(1) (2) ACCT. NO. (3) (4) TAXPAYER'S S.S. NO.
103063 091INCOME OTHER THAN WAGES, DIVIDENDS, INTEREST & MISCELLANEOUS
NOTE: 1 - FOR THE COMPUTER TO PRINT OUT FEDERAL SCH.'S C, D & F YOU MUST ENTER TAXPAYER(S) DATA ON THE APPLICABLE INPUT SHEETS.
2 - SHOW NEGATIVE AMOUNTS IN [BRACKETS].FEDERAL
TAXABLE
INCOME

ENTER BELOW STATE TAXABLE INCOME, IF DIFFERENT THAN FEDERAL TAXABLE INCOME FOR STATE. ENTER ZERO IF IS NOT TAXABLE ON THE STATE RETURN.

			TAXPAYER		SPOUSE
1040C - PROFIT (OR LOSS), BUSINESS OR PROFESSION	300		301		302
1040L - GAIN (OR LOSS) FROM SALE OF ASSETS - SCHEDULE D PART 2 LINE	303	1463.	304	3803.	305 (340
1040E - PENSION AND ANNUITY INCOME	306	2185.	307	2185.	308
1040R - RENT AND ROYALTY INCOME	309	14653.	310	14646.	311 7
1040P - INCOME (OR LOSSES) FROM PARTNERSHIPS, ESTATES, TRUSTS, AND SMALL BUSINESS CORPORATIONS	312		313		314
1040F - FARM INCOME (OR LOSS)	315		316		317

NOTE: IF YOU REQUEST PTS TO PRINT OUT SCHEDULE D, FORM 1040, DO NOT MAKE ENTRY IN BOXES 318 AND 319.

5. ALTERNATIVE TAX INFORMATION

AMOUNT FROM LINE 15A, PART I, 1970 SCHEDULE D (FORM 1040) (SEE NOTE ABOVE)

318

ENTER THE LESSER OF NET LONG-TERM GAIN (OR LOSS) - PART I, LINE 13, SCHEDULE D OR PART I, LINE 14 (THE COMBINATION OF PART I, LINE 3 AND PART I, LINE 13) (SEE NOTE ABOVE)

319

PART IV, LINE 27 - LONG-TERM GAIN FROM BINDING CONTRACTS, DISTRIBUTIONS, AND INSTALLMENT SALES (REFERRED TO AS "CERTAIN SUBSECTION D GAINS")

320

16. ADJUSTMENTS TO FEDERAL INCOME

NOTE: ENTER DEDUCTIONS AS POSITIVE AMOUNTS.
OVER-REIMBURSEMENTS SHOULD BE ENTERED AS MISCELLANEOUS INCOME.

	TAXPAYER	SPOUSE
1040B - RENT PAY	321	322
1040C - MOVING EXPENSE	323	324
1040D - EMPLOYEE BUSINESS EXPENSES NOT INCLUDED ELSEWHERE	325	326
1040E - PAYMENTS BY SELF-EMPLOYED PERSONS TO RETIREMENT PLAN, ETC.	327	328

ENTER CONTRIBUTIONS SUBJECT TO LIMITATIONS

TAXPAYER	SPOUSE
329	

28. SCHEDULE R - RETIREMENT INCOME CREDIT

TAXPAYER

SPOUSE

ENTER DIGIT IF TAXPAYER(S) RECEIVED EARNED INCOME IN EXCESS OF \$600 IN EACH OF ANY 10 YEARS BEFORE 1970.

330

331

TAXPAYER(S) AGE(S) AS OF JANUARY 1, 1971

332

333

RETIREMENT INCOME
UNDER AGE 65 - ENTER ONLY PUBLIC PENSIONS & ANNUITIES

TAXPAYER

SPOUSE

334

335

AGE 65 OR OVER - ENTER PENSIONS, ANNUITIES, INTEREST DIVIDENDS (AFTER EXCLUSION) AND GROSS RENTS (SCHEDULE E).

336

337

DEDUCTIONS

TAXPAYER

SPOUSE

SOCIAL SECURITY BENEFITS, ETC.

338

339

TOTAL EARNED INCOME

340

341

18. INCOME AVERAGING

	1970	1969	1968	1967	1966
1040A - TAXABLE INCOME (FROM LINE 5 OF SCHEDULE D, P. 1)	342		343	344	345
1040B - FOREIGN INCOME (FROM LINE 1 OF SCHEDULE D, P. 1)	346		347	348	349
1040C - 72 MONTHS	350				
1040D - OTHER LIMITING FED. INSTRUCTION 3	351				
1040E - ACCUMULATED SUBJ. TO REG. 1.611(A)	352	353	354	355	356

19. CREDITS TO INCOME TAX

	TAXPAYER(S)
1040A - INCOME TAX CREDIT	357
1040B - FOREIGN TAX CREDIT (OTHER INCOME - COL. 5)	358 14321.
1040C - TAXES MUST HAVE ENTRIES	359 8368.
1040D - OTHER TAXES	
1040E - SOCIAL SECURITY EMPLOYMENT TAX (LIMITED TO \$530 EACH)	360
1040F - TAX FROM RECOMPUTING PRIOR-YEAR INVESTMENT CREDIT	362
1040G - FEDERAL TAX ON OVERSIGHTED TYPE	363
1040H - NON-RESIDENTS (LIMITED TO \$100,000 - TYPE 1 & 4)	364
1040I - OTHER PAYMENTS AND CREDITS	
1040J - CREDIT FOR FEDERAL TAX ON GAS, SPECIALTY FUEL, AND LUBRICATING OIL	365
1040K - REGULATED INVESTMENT COMPANY CREDIT	366
1040L - TAX FROM COVENANT BOND CREDIT	367

31. FEDERAL ESTIMATED TAX DATA

TAXPAYER(S)

1970 ESTIMATED TAX (INCLUDE 1969 OVER-PAYMENT CREDITED TO 1970 ESTIMATE PLUS ALL PAYMENTS MADE ON 1970 TAX).

368

2500.

ENTER AMOUNT OF 1970 OVERPAYMENT TO BE CREDITED TO 1971 ESTIMATE

OR

ENTER DIGIT IF TOTAL OVERPAYMENT IS TO BE CREDITED.

369

2000.

ENTER EXACT DOLLAR AMOUNT OF ESTIMATE DEFICIT

OR

ENTER DIGIT IF ESTIMATE IS TO BE BASED ON THE TOTAL 1970 TAX LIABILITY LESS FEDERAL INCOME TAXES WITHHELD.

370

2000.

ENTER NUMBER OF PAYMENTS DESIRED

371

4

1 PAYMENT - 15 MONTHLY QUARTERLY PAYMENTS

NAME WILLIAM D. AND MARIE E. MILLERADDRESS 091-10-1320 115-10-1473Calendar Year 1970

Fiscal Year Ended

DIVIDEND INCOME:

	H	W	J
AMERICAN CEMENT			7.
AMERICAN CYANAMID			250.
AMERICAN TEL. & TEL.		260.	
ARIZ. & PUBLIC SERVICE		108.	
ARKANSAS LOUISIANA GAS			320.
BETHLEHEM STEEL			180.
CHEMICAL NEW YORK CORP.	390.		
CHESAPEAKE & OHIO R.R.	900.	300.	
COCA COLA BOTTLING N.Y.			93.
GENERAL MOTORS			170.
GENERAL PORTLAND CEMENT		38.	
GREAT A & P TEA CO.			79.
JOHNS MANVILLE			240.
MANUFACTURERS HANDOVER TRUST			442.
MOBIL OIL			480.
MT. VERNON MILLS		216.	
NORFOLK & WESTERN R.R.	2200.	1500.	
SANTA FE INDUSTRIES		160.	
STANDARD OIL N.J.			386.
UNION PACIFIC R.R. CO.	200.		
	<u>3690.</u>	<u>2582.</u>	<u>2647.</u>

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Sales or Exchanges of Property

► Attach to Form 1040.

393
19

Name(s) as shown on Form 1040

WILLIAM D. AND MARIE E. MILLER

Social Security Number

091 10 1220

Capital Assets—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (specify)	b. Description (Examples: 100 sh. of "XYZ" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (see Instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowed) since acquisition	h. Cost or other basis, cost of subsequent improvement, etc. (If not purchased, attach explanation) and expense of sale	i. Gain (or loss) (If loss, less 10)
1								

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter net gain (or loss) from lines 1 and 2

4 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

5 Net short-term gain (or loss) from lines 3 and 4

Long-term capital gains and losses—assets held more than 6 months

6	SECURITIES	A	SCHEDULE ATTACHED					2927.

7 Capital gain distributions

8 Enter gain from Part VII, line 47 or line 51(a), whichever applicable

9 Enter your share of net long-term gain (or loss) from partnerships and fiduciaries

10 Enter your share of net long-term gain from small business corporations (Subchapter S)

11 Net gain (or loss) from lines 6 through 10

12 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

13 Net long-term gain (or loss) from lines 11 and 12

14 Combine the amounts shown on lines 5 and 13, and enter the net gain (or loss) here

15 If line 14 shows a gain—

(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13

(b) Subtract line 15(a) from line 14. Enter here and on line 17, Part II

16 If line 14 shows a loss—

(a) Add lines 4 and 12 (if lines 4 and 12 are blank, enter a zero here and on lines 16(b) and 16(c) and go to line 16(d))

(b) Combine lines 3 and 11—if gain, enter gain; if loss, enter zero

(c) Enter smallest of (i) line 16(a) less line 16(b); (ii) line 48, Form 1040 (line 13, Form 1040 if tax table used) disregarding capital gains and/or losses—determine this figure via a side computation; or (iii) \$1,000

(d) Combine lines 3 and 11—if loss, enter loss; if gain, enter zero here and on line 16(e), and go to line 16(f)

(e) Enter smallest of (i) line 43, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses, less line 16(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 16(d); (iv) if line 11 is zero or shows a gain, amount on line 16(d); or, (v) if lines 3 and 11 show losses, line 3 added to 50% of line 11

(f) Enter here, and on line 17, Part II, the sum of lines 16(c) and 16(e)—(Do not enter an amount greater than \$1,000)

Summary of Schedule D Gains and Losses

17 Net gain (or loss) from line 14(b) or 16(f), Part II

18 Net gain (or loss) from line 22, Part II

19 Total net gain (or loss), combine lines 17 and 18. Enter here and on line 36, Form 1040

1463.

1463.

CAPITAL GAINS & (LOSSES) SCHEDULE

WILLIAM D. AND MARIE E. MILLER YEAR ENDED 1970
 51-12-1320 115-10-1473

UNITS	SECURITIES	PURCHASES			SALES			LONG TERM			SHORT TERM		
		DATE	AMOUNT		DATE	AMOUNT		GAIN (LOSS)			GAIN (LOSS)		
	<u>JOINT ACCOUNT</u>												
100 SH.	COCA COLA BOTTLING OF N.Y.	10/1/61	2452		10/4/70	4438		1986					
100 SH.	WADDELL & REID "A"	10/2/59	2350		3/30/70	8000		5650					
			<u>4802</u>			<u>12438</u>		<u>7636</u>					
	<u>MARIE E. MILLER</u>												
100 SH.	ARIZONA PUBLIC SERVICE	3/6/64	3195		11/8/70	1870		(1325)					
100 SH.	GENERAL ENERGY	7/68	1292		12/11/70	10		(1282)					
100 SH.	PANACOLOR	1/25/65	1481		12/11/70	152		(1329)					
100 SH.	PANDIL CO.	3/28/66	967		12/11/70	164		(803)					
								<u>(4679)</u>					
TOTAL LONG TERM GAIN OR (LOSS)								2927	xxx	xxx	xx		
TOTAL SHORT TERM GAIN OR (LOSS)								xxx	xxx	xx			

FORM 1040 SCHEDULE

395

NAME WILLIAM D. AND MARIE E. MILLER

ADDRESS 091-10-1320 115-10-1473

Calendar Year 1970

Fiscal Year Ended

SCHEDULE E, PART II - RENT AND ROYALTY INCOME

	1. TOTAL AMOUNT OF REVENUES	2. 21% DEBIT	3. OTHER EXPENSES	4. NET INCOME
OIL ROYALTY PAID BY VENEZUELA				
GULF OIL CO. (H)	19138.	4210.	607.	14321.
OIL ROYALTY PAID BY THE PERMIAN				
CORP., TEXAS (H)	435.	96.	20.	319.
DELAY RENTAL PAID BY GULF OIL				
CO., LA SALLE, TEXAS (J)	13.	-	-	13.
	<u>19586.</u>	<u>4306.</u>	<u>627.</u>	<u>14653.</u>

EXPLANATION OF COLUMN 5, PART II:

DELAWARE TRUST CO., TRUSTEE	20.
CABLE CHARGES, PHOTOCOPIES	51.
LEGAL FEES	500.
ACCOUNTING	36.
	<u>607.</u>
EXTRACTION TAX - TEXAS	<u>20.</u>

PAGE 2, LINE 39, MISCELLANEOUS INCOME (EXPENSE)

SECTION 212, I.R.C. - 1954 - ORDINARY & NECESSARY BUSINESS EXPENSES

OIL AND GAS LEASE, CROCKETT COUNTY, TEXAS -	
DRILLING, RENTS, PREPRODUCTION COSTS	(20,570.)
OIL AND GAS LEASES, NEW MEXICO:	
RENTS	3684.
TEL. AND TEL.	150.
	(3,834.)
LAND HELD FOR INVESTMENT IN PARTNERSHIP,	
GOSHEN, NEW YORK - LEGAL FEE IN DISPUTE WITH PARTNER	(200.)
TOTAL	<u>(24,554.)</u>

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Retirement Income Credit Computation

1970

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
 Attach to Form 1040.

WILLIAM D. AND MARIE E. MILLER

091	10	1320
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Fill out and attach a separate Part I for each pension or annuity. Enter combined total of taxable portions on line 5.

1 Name of payer EQUITABLE LIFE ASSURANCE CO.

If "Yes," show: Your contribution \$_____, Your contribution recovered in prior years \$_____

2185.

- 9 -

2185

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (at- tribute below)	(e) Other expenses (Repairs, etc.— explain below)
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1 Totals	13.	19573.	4307.	627.
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14652

(a) Name and address	Partnership	Estate or Trust	Small Bus. Corp.	(c) Employer identification number	(d) Income or loss
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Income (or loss) Total of column (d)	
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16838

Item	Amount	Item	Amount	Item
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Schedule for Depreciation Claimed in Part II Above. Taxpayers using Revenue Procedures 62-21 and 65-

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
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Summary of Depreciation

	Strategic time	Planning horizon	years-days	grade 1-4	fraction 1/2
1 Under Rev. Procs. 62-21 and 65-13					
2 Other.					

FORM 1040 SCHEDULE

397

NAME WILLIAM D. AND MARIE E. MILLER

ADDRESS 091-10-1320 115-10-1473

Calendar Year 1970

Fiscal Year Ended

SCHEDULE A, TAXES - REAL ESTATE:

LA SALLE, COUNTY TEXAS

20.

WARWICK, NEW YORK

423.

STATEN ISLAND, NEW YORK

1053.

1496.

FORM 1116, TAXES - INCOME TAX, VENEZUELA:

	BOLIVARS	DOLLARS
TAXES WITHHELD FROM ROYALTY PAYMENTS		3137.
1969 INCOME TAX - BALANCE	2453.79	547.
1963 ADDITIONAL FOR RATE DIFFERENTIAL	2820.82	630.
		4314.

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**U.S. Treasury Department
Internal Revenue Service**

Computation of Foreign Tax Credit
Individual, Fiduciary, or Nonresident Alien Individual
For Calendar Year 1970

Attach to Form 1040,
1041 or 1040 NR

Or other taxable year beginning 19 and ending 19

Name _____

WILLIAM D. AND MARIE E. MILLER

Resident of (Name of country)
UNITED STATES

Social Security number
091-10-13-

Address (Number and street, city or town and State)

Address (Number and street, city or town and State)
122 DUANE STREET, NEW YORK, N.Y.

ZIP code
10207

Citizen of (Name of country)
UNITED STATES

Employer Identification number

Computation is made under: ☐ per-country limitation (fill in columns 1 through 13, line by line); ☐ overall limitation (fill in columns 1 through 6, line by line including total line; use total line only for columns 7 through 13).

LINE	(1) Name of Foreign Country or U.S. Possession Imposing Tax (Use a separate line for each)	(2) Credit is Claimed for Taxes <input checked="" type="checkbox"/> Paid <input type="checkbox"/> Accrued		(3) Type of Tax	(4) Statute Imposing Tax (Title, number, section, etc.) (Identify in detail)	(5) Taxable Income from Sources Without U.S.			(6) Taxes Paid or Accrued (Attach receipt or return)		
		Date paid	Date accrued			(a) Gross income (or loss) (Attach schedule)	(b) Applicable deductions (See Section 862(b)) (Attach schedule)	(c) Taxable in- come (or loss) (a) less (b)	(a) In foreign currency	(b) Conversion rate	(c) In dollars
A	VENEZUELA	1970		TAXES	LEY DE IMPUESTOS SOBRE LA RENTA	19138.	4817.	14321.			4314.
B											
C											
D											
E											
F											
G											
H											
Use this line for computation of overall limitation only ▶▶▶▶▶▶▶ TOTALS											
Interest (See instruction H)											

(See instruction H)		(7) Carryback or Carryover (Attach schedule)	(8) Total Foreign Taxes (Sum of columns 6c and 7)	(9) Total U.S. Income Tax (Before credits)	(10) Total Taxable Income From All Sources (Before personal exemptions)	(11) Column (5(c)) Divided by Column (10)	(12) Limitation (Column (9) multiplied by column (11))	(13) Credit (Column (12) or column (8) whichever is less)
L								
I								
N								
E								
A		(1966) 4054.	8368.	790.	7295.	1.963	790.	790.
B								
C								
D								
E								
F								
G								
H								
Interest								
Totals								

Total foreign tax credit—Enter here and on your tax return

790

Form **1040**

US

Department of the Treasury / Internal Revenue Service
Individual Income Tax Return

1971

For the year January 1-December 31, 1971, or other taxable year beginning 1971, ending 19

Please print or type

First name and initial (If joint return, use first names and middle initials of both) WILLIAM C AND MARIE E		Last name MILLER	Your social security number 091 10 1320
Present home address (Number and street, including apartment number, or rural route) 122 DUANE ST		Spouse's social security number 115 10 1473	
City, town or post office, State and ZIP code NY NY 10007		Occupation GEOLOGIST CORP OFF	Years DIRECT MAIL EXT

Please attach copy B of Form W-2 to back

Filing Status—check only one:

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately and spouse is also filing.
Give spouse's social security number in space above and enter first name here
- 4 ☐ Unmarried Head of Household
- 5 ☐ Surviving widow(er) with dependent child
- 6 ☐ Married filing separately and spouse is not filing

Exemptions

- | | | | | | |
|---|------------------------------|-------------------------------------|-------------------------------------|--------------------------|-------------------------------|
| 7 Yourself | Regular / 65 or over / Blind | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Enter number of boxes checked |
| 8 Spouse (applies only if item 2 or 6 is checked) | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 9 First names of your dependent children who lived with you | | | | | |
| | | | | | Enter number |
| 10 Number of other dependents (from line 33) | | | | | 4 |
| 11 Total exemptions claimed | | | | | 4 |

Income	<p>12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) <i>H 6680. W 16000.</i></p> <p>13a Dividends (see pages 6 and 11 of instr.) \$ <i>9,838.</i> 13b Less exclusion \$ <i>200.</i> Balance <i>9,638.</i></p> <p><small>(If gross dividends and other distributions are over \$100, list in Part I of Schedule B.)</small></p> <p>14 Interest [If \$100 or less, enter total without listing in Schedule B; If over \$100, enter total and list in Part II of Schedule B] <i>1,307.</i></p> <p>15 Income other than wages, dividends, and interest (from line 40) <i>2,794.</i></p> <p>16 Total (add lines 12, 13c, 14 and 15) <i>35,409.</i></p> <p>17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) <i>0.</i></p> <p>18 Adjusted gross income (subtract line 17 from line 16) <i>35,409.</i></p>	<p>12 <i>22,680.</i></p> <p>13c <i>8,638.</i></p> <p>14 <i>1,307.</i></p> <p>15 <i>2,794.</i></p> <p>16 <i>35,409.</i></p> <p>17 <i>0.</i></p> <p>18 <i>35,409.</i></p>
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- See page 3 of instructions for rules under which the IRS will figure your tax.
- If you do not itemize deductions and line 18 is under \$10,000, find tax in Tables and enter on line 19.
- If you itemize deductions or line 18 is \$10,000 or more, go to line 46 to figure tax.

Tax, Payments and Credits	<p>19 Tax (Check if from: <input type="checkbox"/> Tax Tables 1-13, <input type="checkbox"/> Tax Rate Sch. X, Y, or Z, <input type="checkbox"/> Sch. D, <input checked="" type="checkbox"/> Sch. G or <input type="checkbox"/> Form 4726)</p> <p>20 Total credits (from line 54)</p> <p>21 Income tax (subtract line 20 from line 19)</p> <p>22 Other taxes (from line 60)</p> <p>23 Total (add lines 21 and 22)</p> <p>24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back)</p> <p>25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit)</p> <p>26 Other payments (from line 64)</p> <p>27 Total (add lines 24, 25, and 26)</p>	<p>19 <i>3,004.</i></p> <p>20 <i>133.</i></p> <p>21 <i>2,871.</i></p> <p>22</p> <p>23 <i>2,871.</i></p> <p>24 <i>4,057.</i></p> <p>25 <i>2,000.</i></p> <p>26</p> <p>27 <i>6,057.</i></p>
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Bal. Due or Refund	<p>28 If line 23 is larger than line 27, enter BALANCE DUE Pay in full with return. Make check or money order payable to Internal Revenue Service</p> <p>29 If line 27 is larger than line 23, enter OVERPAYMENT</p> <p>30 Line 29 to be: (a) REFUNDED Allow at least six weeks for your refund check (b) Credited on 1972 estimated tax</p>	<p>28</p> <p>29 <i>3,166.</i></p> <p>30 <i>3,166.</i></p>
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Foreign Account	<p>31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.)</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
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Sign here	<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.</p> <p>Your signature <i>W.C. Miller</i></p>	<p>Exhibit No. <i>62 (14 Apr)</i></p> <p>Signature of preparer other than taxpayer, based on all information of which he has any knowledge.</p>	<p>Address</p>
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Write noc. sr

Write noc. sr

WALD GOLDSTEIN CPA

TRIPLECROWN FIFTH AVE SUITE 507 NEW YORK NY

PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

400

32 (a) NAME	(b) Relationship	(c) Months lived in your home, if born or died during year, write B or D.	(d) Did dependent have income of \$675 or more?	(e) Amount YCU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				\$	\$

33 Total number of dependents listed above. Enter here and on line 10

PART II.—Income other than Wages, Dividends, and Interest

34 Business income or (loss) (attach Schedule C)	34	
35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	35	867.
36 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	36	
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37	6,128.
38 Farm income or (loss) (attach Schedule F)	38	
39 Miscellaneous income:		
(a) Fully taxable pensions and annuities <small>not reported on Schedule E—see instructions on page 7</small>		2,185.
(b) 50% of capital gain distributions (not reported on Schedule D)		1,056.
(c) State income tax refunds (caution—see instructions on page 7)		
(d) Alimony		
(e) Other (state nature and source)		7,452.
(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))	39	4,211.-
40 Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15	40	2,784.

PART III.—Adjustments to Income

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41	
42 Moving expense (attach Form 3903)	42	
43 Employee business expense (attach Form 2106 or other statement)	43	
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44	
45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17	45	

PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1-13 to find your tax.)

46 Adjusted gross income (from line 18)	46	35,469.
47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A (b) If you do not itemize deductions, and line 46 is: (1) \$10,000 or more but less than \$11,538.43, enter 13% of line 46 (2) \$11,538.43 or more, enter \$1,500. Note: deduction under (1) or (2) is limited to \$750 if married and filing separately.	47	17,662.
48 Subtract line 47 from line 46	48	17,747.
49 Multiply total number of exemptions claimed on line 11, by \$675	49	2,700.
50 Taxable income. Subtract line 49 from line 48	50	15,047.

(Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 19.

PART V.—Credits

51 Retirement income credit (attach Schedule R)	51	
52 Investment credit (attach Form 3468)	52	133.
53 Foreign tax credit (attach Form 1116)	53	
54 Total credits (add lines 51, 52, and 53). Enter here and on line 20	54	133.

PART VI.—Other Taxes

55 Self-employment tax (attach Schedule SE)	55	
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57 Minimum tax (see instructions on page 2). Check here <input type="checkbox"/> If Form 4625 is attached	57	
58 Social security tax on unreported tip income (attach Form 4137)	58	
59 Uncollected employee social security tax on tips (from Forms W-2)	59	
60 Total (add lines 55, 56, 57, 58 and 59). Enter here and on line 22	60	

PART VII.—Other Payments

61 Excess FICA tax withheld (two or more employers—see instructions on page 8)	61	
62 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	62	
63 Regulated Investment Company Credit (attach Form 2439)	63	
64 Total (add lines 61, 62, and 63). Enter here and on line 26	64	

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Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

401
1971 P

Information shown on Form 1040

WILLIAM D AND MARIE E MILLER

Your social security number

091 10 1320

Schedule A—Itemized Deductions (Schedule B SEE BELOW)

Medical and dental expenses		Contributions.—Cash—including checks, money orders, etc.	
1 One half (but not more than \$150) of insurance premiums for medical care	77.	SEE ATTACHED	
2 Medicine and drugs	250.	18 Total cash contributions	991.
3 Enter 1% of line 18, Form 1040	154.	19 Other than cash (see instructions on page 10 for required statement). Enter total for such items here	
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	0.	20 Carryover from prior years	
5 Enter balance of insurance premiums for medical care not entered on line 1	76.	21 Total contributions (Add lines 18, 19, and 20) ▶	991.
6 Itemize other medical and dental expenses. SEE ATTACHED	880.	Interest expense.	
7 Total (Add lines 4, 5, and 6)	956.	22 Home mortgage	
8 Enter 3% of line 18, Form 1040	1,062.	23 Installment purchases	
9 Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)	0.	24 Other (itemize) SEE ATTACHED	1.
10 Total deductible medical and dental expenses (Add lines 1 and 9)	77.	25 Total interest expense (Add lines 22, 23, and 24) ▶	1.
Taxes.		Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 10).	
11 Real estate	2,613.		
12 State and local gasoline (see gas tax tables)	850.	SEE ATTACHED	
13 General sales (see sales tax tables)	10,076.		
14 State and local income			
15 Personal property SEE ATTACHED	300.		
16 Other SEE ATTACHED			
17 Total taxes (Add lines 11 through 16) ▶	13,839.	26 Total miscellaneous deductions . . ▶	2,754.

Summary of Itemized Deductions

27 Total deductible medical and dental expenses (from line 10)	77.
28 Total taxes (from line 17)	13,839.
29 Total contributions (from line 21)	991.
30 Total interest expense (from line 25)	1.
31 Total miscellaneous deductions (from line 26)	2,754.
32 TOTAL ITEMIZED DEDUCTIONS. (Add lines 27 through 31. Enter here and on Form 1040, line 47.) . . . ▶	17,662.

Schedule B—Dividend and Interest Income

Part I Dividend Income		Part II Interest Income	
1 Gross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)		7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see instructions on page 11). (List payers and amounts)	
SEE ATTACHED			
2 Total of line 1	8,838.		
3 Capital gain distributions (see instructions on page 11. Enter here and on Schedule D, line 7.) See note below			
4 Nontaxable distributions (see instructions on page 11)		SEE ATTACHED	
5 Total (add lines 3 and 4)			
6 Dividends before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 13a	8,838.	8 Total interest income. Enter here and on Form 1040, line 14	1,207.

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 39(b).

TRIPPLICATE

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1040. ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

1971

462

Name(s) as shown on Form 1040

Social security number

0911 101 1320

Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

[illegible]

2	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries	2
	Enter net gain or (loss), combine lines 1 and 2	3
4(a)	Short-term capital loss component carryover from years beginning before 1970 (see Instruction H)	4(a)
4(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	4(b)
5	Net short-term gain or (loss), combine lines 3, 4(a) and 4(b)	5

Part III Long-term Capital Gains and Losses—Assets Held More Than 6 Months

[illegible]

SEE ATTACHED

1.735.

7	Capital gain distributions	7	
8	Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A)	8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11	Net gain or (loss), combine lines 6 through 10	11	1,735.
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)	12(a)	
12(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	12(b)	
13	Net long-term gain or (loss), combine lines 11, 12(a) and 12(b)	13	1,735.

Part VII Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain (loss) here	14	1,735.
15	If line 14 shows a gain—		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15(a)	867.
	(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040	15(b)	867.
16	If line 14 shows a loss—See Instruction I.		
	▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13.		
	▶ Otherwise,		
	(a) Enter one of the following amounts:		
	(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;		
	(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,		
	(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13.	16(a)	
	(b) Enter here and on line 35, Form 1040, the smaller of:		
	(i) The amount on line 16(a);		
	(ii) \$1,000 (\$500 if married and filing a separate return—if losses are shown on lines 4(a) and 5, see Instruction K for a higher limit not to exceed \$1,000); or,		
	(iii) Taxable income, as adjusted (see instruction J)	16(b)	

partment of the Treasury
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
 ▶ Attach to Form 1040.

Name(s) as shown on Form 1040

WILLIAM D AND MARIE E MILLER

Your social security number
651-10-1320

Schedule E—Supplemental Income Schedule

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 39(e). For each pension or annuity not fully taxable, attach a separate Part I and enter combined total of taxable portions on line 5.

- 1 Name of payer _____
- 2 Did your employer contribute part of the cost? ☐ Yes ☐ No. If "Yes," is your contribution recoverable within 3 years of the annuity starting date? ☐ Yes ☐ No.

If "Yes," show: Your contribution \$.....

Your contribution recovered in prior years \$

- | | | |
|---|---|--|
| 3 | Amount received this year | |
| 4 | Amount excludable this year | |
| 5 | Taxable portion (subtract line 4 from line 3) | |

Part III **Rent and Royalty Income.** Report rents and royalties here. If you need more space, you may use Form 4831.
Note: If you are reporting farm rental income here that is based on crops or livestock produced by a tenant farmer but you did not materially participate in the operation of the farm, see instr. on page 14 to determine if you should also file Form 4835.

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)
		SEE ATTACHED		

- 2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)).

6,128.

Part III **Income** **Losses From Partnerships, Estates or Trusts, and Small Business**
Corporations. If any partnership, estate or trust income reported below is from farming, see instructions on page 14, to
determine if you should also file Form 4835. (b) Check applicable box

(a) Name and address		(b) Check applicable box			(c) Employer identification number	(d) Income or loss
		Partnership	Estate or Trust	Small Bus. Corp.		

- | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) | (y) | (z) | (aa) | (ab) | (ac) | (ad) | (ae) | (af) | (ag) | (ah) | (ai) | (aj) | (ak) | (al) | (am) | (an) | (ao) | (ap) | (aq) | (ar) | (as) | (at) | (au) | (av) | (aw) | (ax) | (ay) | (az) | (ba) | (bb) | (bc) | (bd) | (be) | (bf) | (bg) | (bh) | (bi) | (bj) | (bk) | (bl) | (bm) | (bn) | (bo) | (bp) | (bq) | (br) | (bs) | (bt) | (bu) | (bv) | (bw) | (bx) | (by) | (bz) | (ca) | (cb) | (cc) | (cd) | (ce) | (cf) | (cg) | (ch) | (ci) | (cj) | (ck) | (cl) | (cm) | (cn) | (co) | (cp) | (cq) | (cr) | (cs) | (ct) | (cu) | (cv) | (cw) | (cx) | (cy) | (cz) | (da) | (db) | (dc) | (dd) | (de) | (df) | (dg) | (dh) | (di) | (dj) | (dk) | (dl) | (dm) | (dn) | (do) | (dp) | (dq) | (dr) | (ds) | (dt) | (du) | (dv) | (dw) | (dx) | (dy) | (dz) | (ea) | (eb) | (ec) | (ed) | (ee) | (ef) | (eg) | (eh) | (ei) | (ej) | (ek) | (el) | (em) | (en) | (eo) | (ep) | (eq) | (er) | (es) | (et) | (eu) | (ev) | (ew) | (ex) | (ey) | (ez) | (fa) | (fb) | (fc) | (fd) | (fe) | (ff) | (fg) | (fh) | (fi) | (fj) | (fk) | (fl) | (fm) | (fn) | (fo) | (fp) | (fq) | (fr) | (fs) | (ft) | (fu) | (fv) | (fw) | (fx) | (fy) | (fz) | (ga) | (gb) | (gc) | (gd) | (ge) | (gf) | (gg) | (gh) | (gi) | (gj) | (gk) | (gl) | (gm) | (gn) | (go) | (gp) | (gq) | (gr) | (gs) | (gt) | (gu) | (gv) | (gw) | (gx) | (gy) | (gz) | (ha) | (hb) | (hc) | (hd) | (he) | (hf) | (hg) | (hh) | (hi) | (hj) | (hk) | (hl) | (hm) | (hn) | (ho) | (hp) | (hq) | (hr) | (hs) | (ht) | (hu) | (hv) | (hw) | (hx) | (hy) | (hz) | (ia) | (ib) | (ic) | (id) | (ie) | (if) | (ig) | (ih) | (ii) | (ij) | (ik) | (il) | (im) | (in) | (io) | (ip) | (iq) | (ir) | (is) | (it) | (iu) | (iv) | (iw) | (ix) | (iy) | (iz) | (ja) | (jb) | (jc) | (jd) | (je) | (jf) | (jg) | (jh) | (ji) | (jj) | (jk) | (jl) | (jm) | (jn) | (jo) | (jp) | (jq) | (jr) | (js) | (jt) | (ju) | (jv) | (jw) | (jx) | (jy) | (jz) | (ka) | (kb) | (kc) | (kd) | (ke) | (kf) | (kg) | (kh) | (ki) | (kj) | (kk) | (kl) | (km) | (kn) | (ko) | (kp) | (kq) | (kr) | (ks) | (kt) | (ku) | (kv) | (kw) | (kx) | (ky) | (kz) | (la) | (lb) | (lc) | (ld) | (le) | (lf) | (lg) | (lh) | (li) | (lj) | (lk) | (ll) | (lm) | (ln) | (lo) | (lp) | (lq) | (lr) | (ls) | (lt) | (lu) | (lv) | (lw) | (lx) | (ly) | (lz) | (ma) | (mb) | (mc) | (md) | (me) | (mf) | (mg) | (mh) | (mi) | (mj) | (mk) | (ml) | (mm) | (mn) | (mo) | (mp) | (mq) | (mr) | (ms) | (mt) | (mu) | (mv) | (mw) | (mx) | (my) | (mz) | (na) | (nb) | (nc) | (nd) | (ne) | (nf) | (ng) | (nh) | (ni) | (nj) | (nk) | (nl) | (nm) | (nn) | (no) | (np) | (nq) | (nr) | (ns) | (nt) | (nu) | (nv) | (nw) | (nx) | (ny) | (nz) | (oa) | (ob) | (oc) | (od) | (oe) | (of) | (og) | (oh) | (oi) | (oj) | (ok) | (ol) | (om) | (on) | (oo) | (op) | (oq) | (or) | (os) | (ot) | (ou) | (ov) | (ow) | (ox) | (oy) | (oz) | (pa) | (pb) | (pc) | (pd) | (pe) | (pf) | (pg) | (ph) | (pi) | (pj) | (pk) | (pl) | (pm) | (pn) | (po) | (pp) | (pq) | (pr) | (ps) | (pt) | (pu) | (pv) | (pw) | (px) | (py) | (pz) | (qa) | (qb) | (qc) | (qd) | (qe) | (qf) | (qg) | (qh) | (qi) | (qj) | (qk) | (ql) | (qm) | (qn) | (qo) | (qp) | (qq) | (qr) | (qs) | (qt) | (qu) | (qv) | (qw) | (qx) | (qy) | (qz) | (ra) | (rb) | (rc) | (rd) | (re) | (rf) | (rg) | (rh) | (ri) | (rj) | (rk) | (rl) | (rm) | (rn) | (ro) | (rp) | (rq) | (rr) | (rs) | (rt) | (ru) | (rv) | (rw) | (rx) | (ry) | (rz) | (sa) | (sb) | (sc) | (sd) | (se) | (sf) | (sg) | (sh) | (si) | (sj) | (sk) | (sl) | (sm) | (sn) | (so) | (sp) | (sq) | (sr) | (ss) | (st) | (su) | (sv) | (sw) | (sx) | (sy) | (sz) | (ta) | (tb) | (tc) | (td) | (te) | (tf) | (tg) | (th) | (ti) | (tj) | (tk) | (tl) | (tm) | (tn) | (to) | (tp) | (tq) | (tr) | (ts) | (tt) | (tu) | (tv) | (tw) | (tx) | (ty) | (tz) | (ua) | (ub) | (uc) | (ud) | (ue) | (uf) | (ug) | (uh) | (ui) | (uj) | (uk) | (ul) | (um) | (un) | (uo) | (up) | (uq) | (ur) | (us) | (ut) | (uu) | (uv) | (uw) | (ux) | (uy) | (uz) | (va) | (vb) | (vc) | (vd) | (ve) | (vf) | (vg)</ |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--------|
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--------|

5.128

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 37)

Explanation of Column (e), Part II

[illegible]

Schedule for Depreciation Claimed in Part II Above. Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62-21 and 65-13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. If you need more space, use Form 4562.

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Other depreciation:						
4 Totals						

Summary of Depreciation (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years'-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13						
2 Depr. from Form 4832						
3 Other						

TRIPPLICATE

INCOME AVERAGING 1971

103063-001192

WILLIAM D AND MARIE E MILLER
122 DUANE ST
NY NY 10007

YOUR SSN 091-10-1320
WIFES SSN 115-10-1473

404

----- TAXABLE INCOME AND ADJUSTMENTS -----

	A 1971	B 1970	C 1969	D 1968	E 1967
1 TAXABLE INCOME	15,047.	4,795.	13,574.	21,163.	
2 INCOME OUTSIDE USA					
3 EXCESS COMM INC SECT 72M5					
4 ACCUM DIST SECT 668A					
5 ADJUSTED TAXABLE INCOME	15,047.	4,795.	13,574.	21,163.	

----- COMPUTATION OF AVERAGEABLE INCOME -----

6 ADJUSTED TAXABLE INCOME FROM LINE 5, COLUMN A	15,047.
7 30 PER CENT OF THE SUM OF LINE 5, COLUMNS B,C,D AND E	11,860.
8 AVERAGEABLE INCOME LINE 6 LESS LINE 7	3,187.

----- COMPUTATION OF TAX -----

9 AMOUNT FROM LINE 7	11,860.
10 20 PER CENT OF LINE 8	637.
11 TOTAL OF LINES 9 AND 10	12,497.
12 AMOUNT FROM LINE 3, COL A LESS INCOME SUBJECT TO SECT 72M5	
13 TOTAL OF LINES 11 AND 12	12,497.
14 TAX ON AMOUNT ON LINE 13	2,384.
15 TAX ON AMOUNT ON LINE 11	
16 (ON AMOUNT ON LINE 9	2,384.
17 DIFFERENCE LINE 15 LESS LINE 16	2,229.
18 MULTIPLY THE AMOUNT ON LINE 17 BY 4	155.
19 TOTAL OF LINES 14 AND 18	620.
20 TAX ON INCOME SUBJECT TO PENALTY UNDER SECT 72M5	3,004.
21 TAX ON ACCUMULATION DISTRIBUTIONS SUBJECT TO SECTION 668A	
22 TAX - LINES 19, 20 AND 21	3,004.

OMIT CENTS

[illegible]

SALES OR EXCHANGES OF PROPERTY - 1971

ENTER NO. 3 FOR REGULAR+	2	OMIT CENTS
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(1)	(2)	ACCT. NO.	(7)	(9)	TAXPAYER'S S.S. NO.	(16)
-----	-----	-----------	-----	-----	---------------------	------

2	103063	091	10	1320
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TAXPAYER(S) NAME :

19- GAINS AND LOSSES FROM SALES OR EXCHANGE OF PROPERTY

[illegible]

HOW ACQUIRED LETTERS A, B, C	PART II - LONG TERM CAPITAL GAINS AND LOSSES - ASSETS HELD MORE THAN 6 MONTHS	H W J	DATE						GROSS SALES PRICE	COST OR OTHER BASIS INCLUDING SELLING EXPENSES	GAIN OR (LOSS)
			ACQUIRED			SOLD					
			MO.	DAY	YR.	MO.	DAY	YR.			
A 100 SH. UNION PACIFIC		H	7	23	65	6	18	71	5598	3863	1735
			TOTALS						5598	3863	1735
									FEDERAL	178	1735.
									TAXPAYER	179	1735.
									SPOUSE	180	

UNUSED CAPITAL LOSS CARRYOVERS FROM YEARS PRIOR TO 1970				SHORT TERM (LINE 4A)				LONG TERM (LINE 12A)			
CAPITAL LOSS 1966 AND PRIOR											
CAPITAL LOSS 1967											
CAPITAL LOSS 1968											
CAPITAL LOSS 1969											
TOTAL LOSSES											
LESS LOSSES APPLIED 1966 AND PRIOR											
LESS LOSSES APPLIED 1967											
LESS LOSSES APPLIED 1968											
LESS LOSSES APPLIED 1969											
TOTAL LOSSES APPLIED											
STATE				FEDERAL	197			FEDERAL	198		
				TAXPAYER	199			TAXPAYER	200		
				SPOUSE	201			SPOUSE	202		

U CAPITAL LOSS CARRYOVER-YEARS BEGINNING IN 1970 OR AFTER		SHORT TERM LINE 4E		LONG TERM LINE 12B	
15	CAPITAL LOSS				
LESS 1970 LOSS APPLIED					
		FEDERAL	207	FEDERAL	208
		TAXPAYER	209	TAXPAYER	210
	STATE	SPOUSE	211	SPOUSE	212

SCHEDULE E SUPPLEMENTAL INCOME SCHEDULE

408

TAXPAYER'S NAME WILLIAM D. AND MARIE E. MILLER

ENTER NO. 3 FOR REGULAR +				3	OMIT CE
(1)	(2) ACCT. NO.	(7)	(8) TAXPAYER'S S.S. NO.		
2	103063	091	101		

Part I Pension and Annuity Income

1 NAME OF PAYER

2 DID YOUR EMPLOYER CONTRIBUTE PART OF THE COST? ☐ YES ☐ NO.
IF "YES," IS YOUR CONTRIBUTION RECOVERABLE WITHIN 3 YEARS OF THE ANNUITY STARTING DATE? ☐ YES ☐ NO.
IF "YES," SHOW: YOUR CONTRIBUTION \$
YOUR CONTRIBUTION RECOVERED IN PRIOR YEARS \$

3 AMOUNT RECEIVED THIS YEAR

4 AMOUNT EXCLUDABLE THIS YEAR

5 TAXABLE PORTION (LINE 3 LESS LINE 4)

FEDERAL	306
TAXPAYER	307
SPOUSE	308
STATE	

SCHEDULE SUPPORTING PART II RENT & ROYALTY INCOME

PROPERTY #1 PROPERTY #2

Part II Rent and Royalty Income

PROPERTY #1 **SCHEDULE ATTACHED** PROPERTY #2

INCOME	PROPERTY #1	PROPERTY #2
TOTAL AMOUNT OF RENTS		
TOTAL AMOUNT OF ROYALTIES		
GROSS INCOME		
EXPENSES		
OPERATING COSTS - BUILDING PAYROLL		
REPAIRS AND MAINTENANCE		
UTILITIES		
TELEPHONE		
MANAGEMENT - COMMISSIONS		
OFFICE SALARIES		
PROFESSIONAL FEES		
TAXES - REAL ESTATE		
PAYROLL		
WATER		
OTHER		
OTHERS - MORTGAGE INTEREST		
MORTGAGE COSTS - AMORTIZATION		
DEPRECIATION		
TOTAL EXPENSES		
LESS FOR OWNER'S USE ()		
ALLOWABLE EXPENSES		
NET INCOME (OR LOSS)		
TOTAL NET INCOME (OR LOSS) (1 + 2)		

FEDERAL	309	6128.
TAXPAYER	310	6128.
SPOUSE	311	1.

Part III Income or Losses from Partnerships, Estates or Trusts, and Small Business Corporations

(A) NAME AND ADDRESS	(B) CHECK APPLICABLE BOX	(C) EMPLOYER IDENTIFICATION NUMBER	(D) INCOME OR LOSS
	PARTNERSHIP		
	ESTATE OR TRUST		
	SMALL BUS. CORP.		

1 INCOME (OR LOSS) TOTAL OF COLUMN (D)

FEDERAL	312
TAXPAYER	313
SPOUSE	314

Schedule for Depreciation Claimed in Part II Above.

(A) GROUP AND GUIDELINE CLASS OR DESCRIPTION OF PROPERTY	(B) DATE ACQUIRED	(C) COST OR OTHER BASIS	(D) DEPRECIATION ALLOWED OR ALLOWABLE IN PRIOR YEARS	(E) METHOD OF COMPUTING DEPRECIATION	(F) LIFE OR RATE	(G) DEPRECIATION FOR THIS YEAR
1 TOTAL ADDITIONAL FIRST-YEAR DEPRECIATION (DO NOT INCLUDE IN ITEMS BELOW)						
2 DEPRECIATION FROM FORM 4852						
3 OTHER DEPRECIATION:						
4 TOTALS						

Summary of Depreciation (Other Than Additional First Year Depreciation)

STRAIGHT LINE	DECLINING BALANCE	SUM OF THE YEARS-DIGITS	UNITS OF PRODUCTION	OTHER (SPECIFY)	TOTAL
1					
2					
3					

Form

3468Department of the Treasury
Internal Revenue Service**Computation of Job Development Investment Credit**

409

1971

▶ Attach to your tax return.

Use this form for—Calendar year 1971.

Fiscal years beginning in 1970 and ending in 1971, and
Fiscal years beginning in 1971 and ending in 1972.

The investment credit has been restored for property ordered by the taxpayer after March 31, 1971, or acquired by the taxpayer after August 15, 1971, regardless of when ordered.

The credit has also been restored for property where construction, reconstruction, or erection was begun by the taxpayer after March 31, 1971, or where the construction, reconstruction, or erection was completed by the taxpayer after

August 15, 1971, regardless of when begun. In the case of property (except pre-termination property) where construction, reconstruction, or erection is begun by the taxpayer before April 1, 1971, only that portion of the basis attributable to construction, reconstruction, or erection after August 15, 1971, is taken into account in determining the credit.

For pre-termination property eligible for credit under prior law, see the instructions for the different life years.

Name

WILLIAM D. AND MARIE E. MILLERIdentifying number as shown on
page 1 of your tax return**091-10-1320****1 Qualified Investment in new and used property (See instruction C for eligible property)**

NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New Property	(a)	3 or more but less than 5		33 1/3	
	(b)	5 or more but less than 7		66 2/3	
	(c)	TANGIBLE DRILLING COSTS 7 or more	1896.	100	1896.
Used Property (See instructions for dollar limitation)	(d)	3 or more but less than 5		33 1/3	
	(e)	5 or more but less than 7		66 2/3	
	(f)	7 or more		100	

2 Total qualified investment—Add lines 1(a) through 1(f)**3 Tentative investment credit—7% (4% for public utility property) of line 2****4 Carryback and carryover of unused credit(s). (See instruction 4 for special limitation—attach computation.)****5 Total—Add lines 3 and 4****Limitation****6 (a) Individuals—Enter amount from line 19, page 1, Form 1040****(b) Estates and trusts—Enter amount from line 24 or 25, page 1, Form 1041****(c) Corporations—Enter amount from line 7, Schedule J, Form 1120****7 Individuals, estates, and trusts: (a) Foreign tax credit****(b) Retirement income credit****8 Total—Add lines 7(a) and (b)****9 Line 6 less line 8**

(Married persons filing separately, controlles, corporate groups, estates and trusts, see instruction 10)

10 (a) Enter amount on line 9 or \$25,000, whichever is lesser**(b) If line 9 exceeds \$25,000, enter 50% of the excess****11 Total—Add lines 10(a) and (b)****12 Investment credit—Enter amount from line 5 or line 11, whichever is lesser****Schedule A**

If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$	\$	

WILLIAM D. AND MARIE E. MILLER

ADDRESS 091-10-13vo 115-10-1473

Calendar Year 1971

Fiscal Year Ended

SCHEDULE E, PART II - RENT AND ROYALTY INCOME:

	(c) TOTAL AMOUNT OF ROYALTIES	(d) DEPLETION	(e) OTHER EXPENSES	NET INCOME
OIL ROYALTY PAID BY VENEZUELA				
GULF OIL CO. (H)	10 502.	2310.	781.	7411
OIL ROYALTY PAID BY THE PERMIAN				
CORP., TEXAS ("TODD #1") (H)	789.	174.	37.	578
DELAY RENTAL PAID BY GULF OIL				
CO., LA SALLE, TEXAS (J)	13.		15.	(2
BONUS ON OIL AND GAS DRILLING				
RIGHTS PD. BY CONTINENTAL OIL				
CO., NEW MEXICO (H)	2500.		4359.	(1859.
TOTALS	13 804.	2484.	5192.	6128

EXPLANATION OF SCHEDULE E, PART II, COLUMN (e) - OTHER EXPENSES:

VENEZUELA EXPENSES:	
DELAWARE TRUST CO., TRUSTEE	20.
CABLE CHARGES, PHOTOCOPIES	12.
TRAVIESO, EVANS, PONTE AND ROSALES - LEGAL	683.
ACCOUNTING	66.
	781.
OIL PRODUCTION AND EXTRACTION TAX - TEXAS	37.
TAXES - LA SALLE COUNTY, TEXAS	15.
NEW MEXICO EXPENSES:	
LEGAL FEES	105.
LEASE RENTALS	4104.
TELEPHONE, PHOTOSTATS, ETC.	150.
	4359.
TOTAL OTHER EXPENSES	5192.

NAME WILLIAM D. AND MARIE E. MILLER

ADDRESS 091-10-132A 115-10-1473

Calendar Year 1971

Fiscal Year Ended _____

PAGE 2, LINE 39, MISCELLANEOUS INCOME (EXPENSE):

ORDINARY AND NECESSARY BUSINESS EXPENSES ON PROPERTY HELD FOR THE PRODUCTION OF INCOME - SECTION 212, I.R.C. 1954:

(a) WORKING INTEREST IN OIL AND GAS LEASE, CROCKETT COUNTY, TEXAS - PER ACCOUNTINGS RENDERED BY J.S. ABERCROMBIE MINERAL CO., MANAGING PARTNER:

GRASS INCOME - TODD #3 "		1982.
EXPENSES - INTANGIBLE DRILLING COSTS & LEASE RENTS	\$ 8,789.	
TEXAS PRODUCTION TAXES	92.	
TANGIBLE DRILLING EXPENDITURES	\$ 1896.	
DEPRECIATION - 7 YR. RATE	271.	9152.
NET (LOSS) FOR THE YEAR		(7170.)

(b) REAL ESTATE TAXES PAID ON LAND HELD FOR INVESTMENT - GOSHEN, NEW YORK

	(282.)
TOTAL MISCELLANEOUS INCOME (LOSS)	(7452.)

ITEMIZED DEDUCTIONS - INCOME TAXES PAID:

VENEZUELA TAXES WITHHELD FROM ROYALTY PAYMENTS	\$ 1312.
VENEZUELA 1969 ADDITIONAL TAX	6650.
N.Y. STATE INCOME TAX	1875.
N.Y. CITY INCOME TAX	239.
	<u>10076.</u>

Form 1040

SCHEDULE

412

ME WILLIAM D. AND MARIE E. MILLER

ADDRESS 091-10-1320 115-10-1473

Calendar Year 1971

Fiscal Year Ended

DIVIDEND INCOME:

	<u>H</u>	<u>W</u>	<u>J</u>
CHEMICAL NEW YORK CORP.	432.		
CHESAPEAKE & OHIO R.R.	1200.	300.	
NORFOLK & WESTERN R.R.	2000.	1500.	
UNION PACIFIC	150.		
AMER. TEL. & TEL.		260.	
GENERAL PORTLAND CEMENT		38.	
MOUNT VERNON MILLS		140.	
SANTA FE INDUSTRIES		160.	
GROVER INC.		135.	
MAPCO INC.		6.	
AMERICAN CYANAMID			250.
ARKANSAS LOUISIANA GAS			260.
BETHLEHEM STEEL			120.
GENERAL MOTORS			170.
GREAT A & P TEA CO.			79.
JOHNS MANVILLE			240.
MANUFACTURERS HANOVER TRUST			493.
MOBIL OIL			510.
STANDARD OIL N.T.			395.
	<u>3782.</u>	<u>2539.</u>	<u>2517.</u>

LAWRENCE A. MAZZARELLA, M. D.
33 HIGHLAND BLVD.
DIX HILLS, N. Y. 11743
Telephone 316 - 667-6415

467

July 3, 1973

Charles Marks, Esq.
286 5th Ave.
New York, New York, 10001

JUL 9 1973
MAZZARELLA, M.D. 312

Dear Sir:

Mr. William Miller was examined by me on June 26, 1973. A comprehensive otologic history and physical examination was performed. Audiological evaluation included puretone air and bone conduction, speech audiometry and hearing aid evaluation.

Mr. Miller gave a history of having been a field geologist in the early 1900's. In the 1920's he contracted Malaria which has necessitated the intermittent use of Quinine up to the present time. In the early 1960's, Mr. Miller began to notice a progressive hearing problem. In November, 1965, he purchased binaural hearing aids from Bucannan Hearing Aid Co. In December of 1966, He purchased binaural hearing aids from the Empire State Hearing Aid Bureau Inc. In September of 1968, Mr. Miller was fitted with binaural hearing aids from Beltone Hearing Aid of Staten Island. The audiogram done at that time revealed a hearing loss which is almost exactly the same as the hearing loss found at the time of my evaluation.

Physical examination of the ears revealed cerumen in both external auditory canals. Upon removal of cerumen, both tympanic membranes were normal.

Audiological evaluation revealed a bilateral symmetrical mixed hearing loss which is predominantly of a sensorineural type. The puretone averages were 78 db in the right ear and 92 db in the left ear. Speech audiometry showed discrimination scores of 60-75% in the right ear and 80% in the left ear. Hearing aid evaluation revealed a poor dynamic range with loss of discrimination and comfort with amplification.

Exhibit No. 66 (2 up)

Re: "Mr. William Miller (contd.)

448

Using the guides of the AAOC and AMA, Mr. Miller's hearing loss is calculated as an 80% hearing loss in the right ear and a 100% hearing loss in the left ear. There is an 83% binaural hearing loss.

A review of Mr. Miller's records from hearing aid purchases shows that this degree of hearing loss has definitely been present from at least 1968, as document by an audiogram done at Beltone Hearing Aid of Staten Island. In all probability, it has been present from 1965 when the first hearing aid was purchased.

It is my opinion that Mr. Miller has a severe handicap due to his hearing loss. The prolonged use of Quinine over so many years significantly contributed to this hearing loss. He can understand only shouted or amplified speech. His use of the telephone is severely restricted. There are limitations to the amount of hearing aid amplification that can be used because of poor tolerance of amplified sound.

Sincerely yours,

Lawrence A. Mazzarella
Lawrence A. Mazzarella, M.D.

JUL 9 1974

PLAZA, RM. 313

cm

Authorities indicating that the administration of quinine may result in a condition known as cinchonism, which includes as one of its effects, deafness.

Funk & Wagnalls, Standard College Dictionary, at page 245, defines "cinchona" as a tree or shrub which is the source of quinine and related alkaloids.

Giantz and Carr, The Pharmacologic Principles of Medical Practice, page 103, recites:

"Action on the ear. Large Therapeutic doses of quinine in the normal individual and as little as 5 grains in the hypersensitive person frequently produce a ringing in the ears. The tinnitus aurium is related to the blood quinine concentrations. When the drug leaves the circulation the symptom disappears. When treating malaria this symptom of medication is frequently distressing. Prolonged treatment has been known to produce deafness." (Emphasis supplied.)

Goodman and Gilman, The Pharmacological Basis of Therapeutics, 2nd ed., pages 1197-1198 recite:

"When quinine is repeatedly given in full doses, a typical group of symptoms occurs to which the term cinchonism has been applied. * * * In its mildest form it consists in ringing in the ears, headache, nausea, and slightly disturbed vision; but when medication is continued or after large single doses, symptoms also involve the gastrointestinal tract, the nervous and cardiovascular systems, and the skin.

"Hearing and vision are particularly disturbed. Functional impairment of the eighth nerve results in tinnitus, decreased auditory acuity, and vertigo." (Emphasis in the text and supplied.)

W. D. MILLER OR MARIE EVERS MILLER
New York No. 591 1-229 260
PAY TO THE ORDER OF *Seven Hundred and Fifty Dollars*
Empire Trust Company
20 BROAD STREET
NEW YORK, N. Y.
1-229 NEW YORK CITY 0000071500
1-229 NEW YORK 1-229

W. D. MILLER OR MARIE EVERS MILLER
New York No. 518 1-229 260
PAY TO THE ORDER OF *Empire State Hearing Aid Soc. \$75.00*
Seven Hundred and Fifty Dollars
Empire Trust Company
20 BROAD STREET
NEW YORK, N. Y. DEC 7 1966
1-229 NEW YORK CITY 0000075800
1-229 NEW YORK 1-229

Item 4

BEST COPY OBTAINABLE

Exhibit No. 68 JUL 2 1973
19

EMPIRE STATE HEARING AID BUREAU, INC.

25 WEST 43RD STREET
NEW YORK 36, NEW YORK
LONGACRE 4-7778-9

INVOICE 451
No F 1328

Distributors of Hearing Aids and Audiometers

SOLD TO Mr. W.D. Miller
122 Duane Street
New York, N.Y. 10007

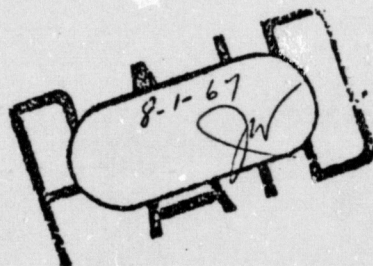
DATE Aug. 1, 1967

YOUR ORDER NO.

SHIP VIA

TERMS net

QUANTITY		DESCRIPTION	UNIT PRICE		TOTAL	
ORDERED	SHIPPED					
	2	Dahlberg - Miracle Ear V111 Serial # BJ 81 HA # BJ 90 CY	299	50		
	12	S13 silver oxide batteries			599	00



Hearing Aid

Exhibit No. 69 Item 5

W. D. MILLER
MARIE EVERS MILLER

No. 029

PAY TO THE ORDER OF EMPIRE STATE HEARING AID BUREAU, INC.

1000 Dollars

THE BANK OF NEW YORK

20 BROAD STREET, NEW YORK, N.Y.

NEW YORK

3 1967

45 7000

0000059900

50

Item 6

JUL 14 1967

REC. NO. 313

REST COPY OBTAINABLE IF

DUPLICATE

DUPLICATE COPY

TEL. NO. YU 7-3027

PURCHASE AGREEMENT

452

Seller's Name _____

Order No. _____

Street Address _____ City _____ State _____ Source _____

The undersigned dealer (hereinafter called "Seller") hereby sells, and the undersigned purchaser (hereinafter called "purchaser") hereby purchases and acknowledges receipt of the **Belton** hearing aid and **Belton** accessories (hereinafter called "hearing aid") described below at the price herein set forth, subject to the terms and conditions outlined below:

MODEL	SERIAL NUMBER	SPECIFICATIONS	PRICE
	LEFT 8493	FIDELITY/FLESH/BINAURAL (ALL IN EAR CUSTOM)	\$ 50.00
EXTRA ACCESSORIES— COMPLETE/CASE/BATTERIES.			\$
			\$
			\$
All Sales Final			Cash Price
No Refunds			Less Trade-In
Refittings Guaranteed			Less Cash Down Payment
			Unpaid Balance of Cash Price

☒ CASH PURCHASE:

Received payment in full

Emanuel N. Tabin, Director
(Consultant or Dealer)

☒ William Dana Miller
(Purchaser Signs)
661 Todt Hill Road
Staten Island, New York 10304
City _____ County _____ State _____

Item 7

(51)

Item 8

W. D. Miller
MARIE EVERS MILLER
No. 063
1966 1-1
210
\$ 50.00
DOLLARS
THE BANK OF NEW YORK CITY
20 BROAD STREET, NEW YORK, N. Y.
E. J. Miller
1002100001 45 7000 0000086000

BEST COPY OBTAINABLE

Exhibit No. 70

JUL 5 1979
MAY 11 1979

Beltone HEARING SERVICE
OF STATEN ISLAND

AUTHORIZED DISTRIBUTOR OF THE NEW BELTONE
HEARING AIDS AND AUDIOMETERS

809 MANOR ROAD, 4 CORNERS
STATEN ISLAND 14, NEW YORK

GIBRALTAR 8-7070
E. N. TABIN, DIRECTOR

Mr. William Dana Miller
661 Todt Hill Road
Staten Island, N.Y. 10304

STATEMENT

BATTERY PURCHASES:

10/1/68, receipt no. 12580, Amount \$10.00
10/1/68, receipt no. 12582, Amount \$10.00

YEAR 1968..... \$20.00

2/14/69, receipt no. 13480, Amount \$10.00
9/10/69, receipt no. 15015, Amount \$20.00

YEAR 1969..... \$30.00

Item 9
BEST COPY OBTAINABLE

Exhibit No. 71

JUL 2 1973

14-00000-322



RECEIVED
U. S. ATTORNEY

OCT 10 2 55 PM '73

EAST. DIST. N. Y.

P. Ganamow